DOCUMENT RESUME

ED 155 456 CE 016 967

AUTHOR	McElveen, Peggy C.
TITLE	Preparing Payroll Register, Employee Earnings' Records, and Paychecks. Student's Manual and Instructor's Manual.
INSTITUTION	Clemson Univ., S.C. Vocational Education Media Center.
SPONS AGENCY	South Carolina State Dept. of Education, Columbia. Office of Vocational Education.
PUB DATE	77
NOTE	101p.; For related documents see CE 014 491 and CE 016 911-989
AVAILABLE FROM	Vocational Education Media Center, 10 Tillman Hall, Clemson University, Clemson, South Carolina 29631 ($160.00 for complete set, including nineteen filmstrips and eight overhead transparencies)
EDRS PRICE	MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS	*Accounting; Answer Keys; Behavioral Objectives; Bookkeeping; Business Education; Business Skills; Data Sheets; Financial Services; Instructional Materials; Mathematics; *Office Occupations Education; Overtime; *Payroll Records; Performance Based Education; *Recordkeeping; Records (Forms); Salaries; Task Performance; Teaching Guides; Wages; Wage Statements; Working Hours
IDENTIFIERS	Vocational Technical Education Consortium States

ABSTRACT

Supporting performance objective 28 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on preparing a payroll register, employee earnings' records, and paychecks are included in this packet, which is one in a series. The student materials include a payroll register, ten individual employee earnings' records, ten payroll checks, and directions for preparing the payroll register for one week. The instructor's manual includes teaching instructions and answer keys. (BM)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED155456

PREPARING PAYROLL REGISTER, EMPLOYEE EARNINGS' RECORDS AND PAYCHECKS

STUDENT'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 28 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

© Copyright 1977 South Carolina Department of Education

CE 016 964

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

"PERMISSION TO REPRODUCE THIS MATERIAL IN MICROFICHE ONLY HAS BEEN GRANTED BY

Elmer L. Knight

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC) AND USERS OF THE ERIC SYSTEM."

STUDENT MATERIALS

PREPARING PAYROLL REGISTER, EMPLOYEE EARNINGS' RECORDS, AND PAYCHECKS

INTRODUCTION

In the previous task, you computed the gross pay for ten employees. The amount one earns is never the amount of money he or she receives. Employers are required by federal and state law to withhold various types of taxes from their employees and turn this money in to the proper governmental agency. Payroll expense is a cost of conducting a business and is a deductible expense for the firm.

Since the business has to collect taxes for the government and keep an accurate accounting of all business expenses, it is most important that proper payroll records are maintained.

In this packet you are going to prepare the payroll register for one week for the business firm, Gaffney Dyers, Inc. Once the register is completed, you will post each employees' earnings, deductions, and net pay to the individual employee earnings' record. After this is completed, you will write a payroll check for each employee in the amount of his or her net pay.

PERFORMANCE OBJECTIVE

Given completed time cards, payroll register, individual employee earnings' records, and payroll checks, complete and verify payroll records and write pay checks with 100% accuracy.

In this packet you will find the following materials which you will use in this assignment:

1 - payroll register

10 - individual employee earnings' records

10 - payroll checks

Packet VII I must be successfully completed before you attempt this activity.

INSTRUCTIONS

1. Using the time cards you computed in Packet VII I, list on page 12 of the payroll register the names, hours worked each day, regular rate of pay, and earnings (regular, overtime, total gross pay) for the ten employees. In the exemption columns fill in the following information:

Employee Number	Employee Name	Federal Exemptions	State Exemptions
1	Aughtry, Mary Martha	M 2	M 2
2	Cook, Richard John	S 1	S 1
3	Dawson, Margaret Jane	M 0	M 0
4	Hendrix, Loretta Ann	M 3	M 3
5	Jackson, William Wayne	M 4	M 4
6	Munson, Clarence Lee	S 1	S 1
7	Palstrom, Peggy Marie	M 2	M 2
8	Smalley, Herman Robert	M 3	M 3
9	Vess, Robert Eugene	S 2	S 2
10	West, Roland James	M 4	M 4

M denotes married; S denotes single

PAYROLL REGISTER

Employee's Name	Exemptions		Hours Worked								Regular Rate of Pay	Earnings			Deductions							Check No. and Amount
	FEDERAL	STATE	M	T	W	T	F	S	S	TOTAL		Reg.	OT	Total	FICA	Fed. With Hold	State With Hold	Other: Life Ins.	Other: Union Dues	Other: Credit Union	Total	
Smith, Bill	S0	S0	8	10	8	10	10			46	2.80	112 00	25 20	137 20	8 02	21 50	4 80	1 25	3 00	10 00	48 47	88.73 #410

2. To verify the work you have just completed, the total of the regular earnings plus the total of the overtime earnings must equal the total of the earnings.

Earnings		
Reg.	OT	Total
120 00	18 00	138 00
120 00		120 00
120 00	13 50	133 50
360 00	31 50	391 50
	391 50	

3. Compute each employee's FICA tax deduction. The current rate is 5.85% for each employee on the first $15,300 of earnings each year. You can compute the FICA tax with a calculator or you can use the chart in Circular E, Employer's Tax Guide. After the FICA tax has been posted for all employees, total the column.

4. Using the federal and state income tax schedules, determine and record the amount to be withheld from each employee. Total the federal and state tax columns.

5. Each employee contributes $1.25 for life insurance and $3.00 for union dues every week. These items are to be recorded in other deduction columns and totaled. Be sure to label each column heading for the item being deducted. Employees number one, six, and nine have $10 deducted each week for savings in the credit union. Record these deductions. Total each deduction column.

6. The total deductions for each employee must be computed. This is done by adding each of the deductions he or she had and recording the figure in the total deductions column. Total the total deductions column. It should equal the total of all the other deduction columns if your computations are correct.

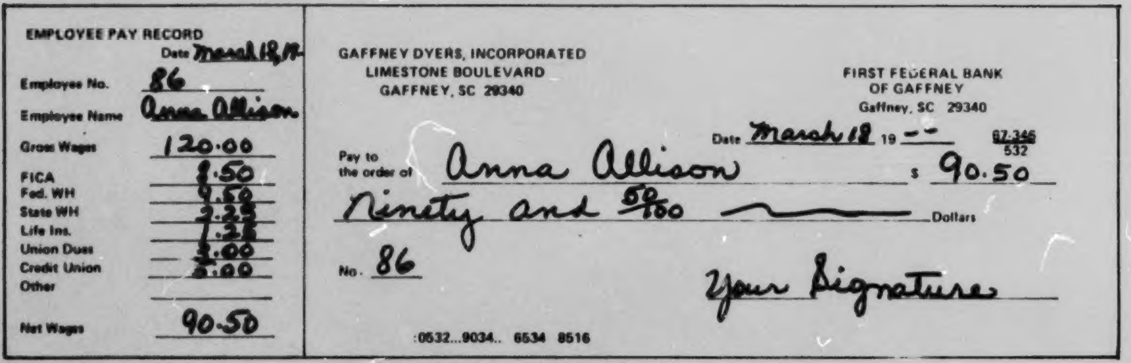
7. To obtain the net pay for each employee, subtract the total deductions of each employee from his or her gross pay. After this is completed, total the net pay column. If the net pay plus the total deductions equals the gross pay, then you know that you have computed the payroll for the week correctly. The completed payroll register for Bill Smith is shown below:

PAYROLL REGISTER

Employee's Name	Exemptions		Hours Worked								Regular Rate of Pay	Earnings			Deductions							Check No. and Amount
																		Other				
	FEDERAL	STATE	M	T	W	T	F	S	S	TOTAL		Reg.	OT	Total	FICA	Fed. With Hold	State With Hold	Life Ins.	Union Dues	Credit Union	Total	
Smith, Bill	S0	S0	8	10	8	10	10			46	2.80	112 00	25 20	137 20	8 03	21 50	4 69	1 25	3 00	10 00	48 47	88.73#60

8. Using the group of individual employee earnings' record sheets provided in this packet, post each employee's line from the payroll register to their individual earnings' record for the week of March 15, 19–. Note that each employee's sheet has been posted through the week of March 7, 19–.

9. After the individual earnings' records are completed, using the ten blank payroll checks that are in this packet, complete them following the example below. Use check numbers 51-60. The checks are written on March 18, 19–. You are authorized to sign the payroll checks.



EMPLOYEE PAY RECORD

Date March 18, 19–

Employee No.	86
Employee Name	Anna Allison
Gross Wages	120.00
FICA	8.50
Fed. WH	9.50
State WH	2.25
Life Ins.	1.25
Union Dues	3.00
Credit Union	5.00
Other	
Net Wages	90.50

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18 19 – – 67-346/532

Pay to the order of Anna Allison $ 90.50

Ninety and 50/100 Dollars

No. 86

Your Signature

:0532...9034.. 6534 8516

10. When the employee's pay record stub and check have been written, record the check number in the far right column of the payroll register after the net wages of each employee.

The task you have just completed of preparing the weekly payroll for Gaffney Dyers, Inc. is the way it is prepared for most any business firm.

The computation of time cards and preparation of the payroll for business firms varies. This task might be done weekly, bi-weekly, monthly, or semi-monthly depending upon each firm's pay periods.

At the end of each quarter, some very important tasks involving the payroll have to be completed. Each employee earnings' record has to be totaled and verified the same way the payroll register was done each week. By completing the individual employee earnings' record, the necessary information for the preparation of the various federal and state government quarterly reports is available.

You may turn in your payroll register, employee earnings' records, and payroll checks to your instructor for evaluation. If you completed this task successfully, then you may proceed to your next assignment. However, if you did not perform this task satisfactorily, your teacher may ask you to repeat the job.

VIII J–5

PAYROLL REGISTER

PAGE 12

Work Week, Ending Date March 15, 19--

Payment Date ____________________

Employee's Name	Exemptions		Hours Worked								Reg. Rate of Pay	Earnings			Deductions							Check No. & Amount
	FEDERAL	STATE	M	T	W	T	F	S	S	TOTAL		Reg.	OT	Total	FICA	Fed. With-Hold	State With-Hold	Other			Total	
																		Life Ins.	Union Dues	Credit Union		

VII J–6

EMPLOYEE'S EARNING RECORD

Name Daughtry, Mary Martha
Year 19--
Telephone 487-2964
Address Route 6, Box 31; Gaffney
Social Security No. 361-24-8702
Single × **Married** 2 **Exemptions**
Employee No. 1
Age 28
Page 1

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages		DEDUCTIONS										Amount Paid	
			FICA		Income Tax		State Tax		Other		Total Deductions							FICA		Income Tax		State Tax		Other		Total Deductions			
JAN. 4	125	00	7	31	8	70	2	29	4	25	22	55	102	45	JULY														
JAN. 11	142	60	8	34	11	70	2	83	4	25	27	12	115	48	JULY														
JAN. 18	130	00	7	61	9	70	2	47	14	25	34	03	95	97	JULY														
JAN. 25	162	00	9	48	16	20	3	80	4	25	33	73	128	[illegible]	JULY														
JAN.															JULY														
FEB. 1	135	50	7	93	10	70	2	55	4	25	25	53	109	97	AUG.														
FEB. 8	200	10	11	71	24	10	5	75	4	25	45	81	154	29	AUG.														
FEB. 15	145	30	8	50	12	70	3	01	14	25	38	46	106	84	AUG.														
FEB. 22	164	55	9	63	16	20	3	80	4	25	33	88	130	67	AUG.														
FEB.															AUG.														
MAR. 1	136	82	8	00	10	70	2	65	4	25	25	60	111	22	SEPT.														
MAR. 8	174	35	10	20	18	20	4	25	4	25	36	90	137	45	SEPT.														
MAR.															SEPT.														

EMPLOYEE'S EARNING RECORD

Name Cook, Richard John
Year 19–
Telephone 489-2926
Address 103 Hillside Drive, Gaffney, SC
Social Security No. 473-84-6582
× **Single** **Married** 1 **Exemptions**
Employee No. 2
Age 22
Page 2

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages		DEDUCTIONS										Amount Paid	
			FICA		Income Tax		State Tax		Other		Total Deductions							FICA		Income Tax		State Tax		Other		Total Deductions			
JAN. 4	101	50	5	94	10	90	2	05	4	25	23	14	78	36	JULY														
JAN. 11	92	00	5	38	9	00	1	69	4	25	20	32	71	68	JULY														
JAN. 18	92	50	5	41	9	00	1	69	4	25	20	35	72	15	JULY														
JAN. 25	110	60	6	47	12	90	2	45	4	25	26	07	84	53	JULY														
JAN.															JULY														
FEB. 1	115	20	6	74	13	90	2	65	4	25	27	54	87	66	AUG.														
FEB. 8	102	60	6	00	10	90	2	05	4	25	23	20	79	40	AUG.														
FEB. 15	105	50	6	17	11	90	2	25	4	25	24	57	80	93	AUG.														
FEB. 22	116	80	6	83	13	90	2	65	4	25	27	63	89	17	AUG.														
FEB.															AUG.														
MAR. 1	121	50	7	11	14	90	2	85	4	25	29	11	92	39	SEPT.														
MAR. 8	109	60	6	41	11	90	2	25	4	25	24	81	84	79	SEPT.														
MAR.															SEPT.														

VII J–7

EMPLOYEE'S EARNING RECORD

Name Dawson, Margaret Jane
Year 19--
Telephone 489-6541
Address 109 Evans Avenue, Gaffney, SC
Social Security No. 426-98-3482
Single × **Married** 0 **Exemptions**
Employee No. 3
Age 27
Page 3

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	102	00	5	97	9	40	3	05	14	25	32	67	69	33	JULY							
JAN. 11	110	50	6	46	11	40	3	45	4	25	25	56	84	94	JULY							
JAN. 18	109	30	6	39	10	40	3	25	4	25	24	29	85	01	JULY							
JAN. 25	106	44	6	23	10	40	3	25	4	25	24	13	82	31	JULY							
JAN.															JULY							
FEB. 1	105	36	6	16	10	40	3	25	14	25	34	06	71	30	AUG.							
FEB. 8	121	45	7	10	13	40	3	94	4	25	28	69	92	76	AUG.							
FEB. 15	107	30	6	28	10	40	3	25	4	25	24	18	83	12	AUG.							
FEB. 22	105	36	6	16	10	40	3	25	4	25	24	06	81	30	AUG.							
FEB.															AUG.							
MAR. 1	102	00	5	97	9	40	3	05	14	25	32	67	69	23	SEPT.							
MAR. 8	142	80	8	31	17	40	4	94	4	25	34	90	107	90	SEPT.							
MAR.															SEPT.							

EMPLOYEE'S EARNING RECORD

Name Hendrix, Loretta Anne
Year 19--
Telephone 487-6294
Address 607 Buford St; Gaffney, SC
Social Security No. 226-48-9307
Single × **Married** 3 **Exemptions**
Employee No. 4
Age 33
Page 4

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	152	36	8	91	11	30	2	76	14	25	37	22	115	14	JULY							
JAN. 11	135	40	7	92	7	80	2	04	4	25	22	01	113	39	JULY							
JAN. 18	142	83	8	36	8	80	2	22	4	25	23	63	119	20	JULY							
JAN. 25	150	72	8	82	11	30	2	76	14	25	37	13	113	59	JULY							
JAN.															JULY							
FEB. 1	143	20	8	38	8	80	2	22	14	25	33	65	109	55	AUG.							
FEB. 8	156	80	9	17	11	30	2	76	4	25	27	48	129	32	AUG.							
FEB. 15	142	95	8	36	8	80	2	22	4	25	23	63	119	32	AUG.							
FEB. 22	137	16	8	02	7	80	2	04	14	25	32	11	105	05	AUG.							
FEB.															AUG.							
MAR. 1	13[illegible]	00	8	13	7	80	2	04	14	25	32	22	106	78	SEPT.							
MAR. 8	128	70	7	53	6	10	1	74	4	25	19	62	109	08	SEPT.							
MAR.															SEPT.							

VIII J—8

EMPLOYEE'S EARNING RECORD

Name Jackson, William Wayne
Year 19–
Telephone 489-0713
Address 2418 Cherokee Ave.;Gaffney SC
Social Security No. 248-16-9835
Age 41
Single × **Married** 4 **Exemptions**
Employee No. 5
Page 5

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	138	20	8	08	5	40	1	55	4	25	19	28	118	92	JULY							
JAN. 11	140	15	8	20	6	20	1	68	4	25	20	33	119	82	JULY							
JAN. 18	129	60	7	58	3	70	1	28	4	25	16	81	112	79	JULY							
JAN. 25	142	30	8	32	6	20	1	68	4	25	20	45	121	85	JULY							
JAN.															JULY							
FEB. 1	139	60	8	17	5	40	1	55	4	25	19	37	120	23	AUG.							
FEB. 8	142	55	8	34	6	20	1	68	4	25	20	47	122	08	AUG.							
FEB. 15	152	60	8	93	8	40	2	14	4	25	23	72	128	88	AUG.							
FEB. 22	137	14	8	02	5	40	1	55	4	25	19	22	117	92	AUG.							
FEB.															AUG.							
MAR. 1	139	24	8	15	5	40	1	55	4	25	19	35	119	89	SEPT.							
MAR. 8	143	82	8	41	6	20	1	68	4	25	20	54	123	28	SEPT.							
MAR.															SEPT.							

EMPLOYEE'S EARNING RECORD

Name Munson, Clarence Lee
Year 19–
Telephone 489-2764
Address 2174 Logan St., Gaffney, SC
Social Security No. 884-29-6813
Age 32
× **Single** **Married** 1 **Exemptions**
Employee No. 6
Page 6

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	102	40	5	99	10	90	2	05	14	25	33	19	69	21	JULY							
JAN. 11	108	64	6	36	11	90	2	25	14	25	34	76	73	88	JULY							
JAN. 18	107	25	6	27	11	90	2	25	14	25	34	67	72	58	JULY							
JAN. 25	104	28	6	10	10	90	2	05	14	25	33	30	70	98	JULY							
JAN.															JULY							
FEB. 1	97	39	5	70	9	80	1	81	14	25	31	56	65	83	AUG.							
FEB. 8	106	29	6	22	11	90	2	25	14	25	34	62	71	67	AUG.							
FEB. 15	104	15	6	09	10	90	2	05	14	25	33	29	70	86	AUG.							
FEB. 22	108	50	6	35	11	90	2	25	14	25	34	75	73	75	AUG.							
FEB.															AUG.							
MAR. 1	107	29	6	28	11	90	2	25	14	25	34	68	72	61	SEPT.							
MAR. 8	104	15	6	09	10	90	2	05	14	25	33	29	70	86	SEPT.							
MAR.															SEPT.							

VII J–9

EMPLOYEE'S EARNING RECORD

Name Palstrom, Peggy Marie
Year 19– **Telephone** 489-8341
Address 206 E. Fairview Ave.; Gaffney, SC
Social Security No. 116-82-4861 **Age** 28
Single × **Married** 2 **Exemptions**
Employee No. 7
Page 7

Date		Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
				FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN.	4	190	49	11	14	22	20	5	19	14	25	52	78	137	71	JULY							
JAN.	11	201	60	11	79	24	10	5	75	4	25	45	89	155	71	JULY							
JAN.	18	187	50	10	97	20	20	4	70	4	25	40	12	147	38	JULY							
JAN.	25	202	84	11	87	24	10	5	75	14	25	55	97	146	87	JULY							
JAN.																JULY							
FEB.	1	186	42	10	91	20	20	4	70	14	25	50	06	136	36	AUG.							
FEB.	8	194	36	11	37	22	20	5	19	4	25	43	01	151	35	AUG.							
FEB.	15	178	12	10	42	18	20	4	25	4	25	37	12	141	00	AUG.							
FEB.	22	182	36	10	67	20	20	4	70	14	25	49	82	132	54	AUG.							
FEB.																AUG.							
MAR.	1	194	38	11	37	22	20	5	19	14	25	53	01	141	37	SEPT.							
MAR.	8	175	22	10	25	18	20	4	25	4	25	36	95	138	27	SEPT.							
MAR.																SEPT.							

EMPLOYEE'S EARNING RECORD

Name Smalley, Herman Robert
Year 19-- **Telephone** 489-6792
Address 105 North Granard St., Gaffney, SC
Social Security No. 264-22-2909 **Age** 38
Single × **Married** 3 **Exemptions**
Employee No. 8
Page 8

Date		Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
				FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN.	4	125	00	7	31	6	10	1	74	14	25	29	40	95	60	JULY							
JAN.	11	136	40	7	98	7	80	2	04	4	25	22	07	114	33	JULY							
JAN.	18	120	15	7	03	5	30	1	61	14	25	28	19	91	96	JULY							
JAN.	25	117	80	6	89	4	40	1	47	4	25	17	01	100	79	JULY							
JAN.																JULY							
FEB.	1	127	50	7	46	6	10	1	74	14	25	29	55	97	95	AUG.							
FEB.	8	113	42	6	64	3	60	1	34	4	25	15	83	97	59	AUG.							
FEB.	15	117	80	6	89	4	40	1	47	14	25	27	01	90	79	AUG.							
FEB.	22	136	40	7	98	7	80	2	04	4	25	22	07	114	33	AUG.							
FEB.																AUG.							
MAR.	1	118	40	6	93	4	40	1	47	14	25	27	05	91	35	SEPT.							
MAR.	8	132	80	7	77	7	00	1	88	4	25	20	90	111	90	SEPT.							
MAR.																SEPT.							

EMPLOYEE'S EARNING RECORD

Name Vess, Robert Eugene
Year 19–
Telephone 487-6230
Address P.O. Box 380, Gaffney, SC
Social Security No. 416-52-9906
× **Single** **Married** 2 **Exemptions**
Employee No. 9
Age 43
Page 9

Date	Wages	DEDUCTIONS					Amount Paid	Date	Wages	DEDUCTIONS					Amount Paid
		FICA	Income Tax	State Tax	Other	Total Deductions				FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	136 84	8 01	15 00	2 65	14 25	39 91	96 93	JULY							
JAN. 11	131 52	7 69	14 00	2 47	14 25	38 41	93 11	JULY							
JAN. 18	126 83	7 42	13 00	2 29	14 25	36 96	89 87	JULY							
JAN. 25	114 12	6 68	10 00	1 80	14 25	32 73	81 39	JULY							
JAN.								JULY							
FEB. 1	125 50	7 34	13 00	2 29	14 25	36 88	88 62	AUG.							
FEB. 8	116 82	6 83	11 00	1 93	14 25	34 01	82 81	AUG.							
FEB. 15	119 46	6 99	11 00	1 93	14 25	34 17	85 29	AUG.							
FEB. 22	108 12	6 33	9 00	1 66	14 25	31 24	76 88	AUG.							
FEB.								AUG.							
MAR. 1	105 14	6 15	9 00	1 66	14 25	31 06	74 08	SEPT.							
MAR. 8	128 12	7 50	13 00	2 29	14 25	37 04	91 08	SEPT.							
MAR.								SEPT.							

EMPLOYEE'S EARNING RECORD

Name West, Roland James
Year 19–
Telephone 489-9677
Address 102 South Petty, Gaffney, SC
Social Security No. 287-05-1978
Single × **Married** 4 **Exemptions**
Employee No. 10
Age 38
Page 10

Date	Wages	DEDUCTIONS					Amount Paid	Date	Wages	DEDUCTIONS					Amount Paid
		FICA	Income Tax	State Tax	Other	Total Deductions				FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	146 20	8 55	7 10	1 82	4 25	21 72	124 48	JULY							
JAN. 11	143 40	8 39	6 20	1 68	14 25	30 52	112 88	JULY							
JAN. 18	148 60	8 69	7 10	1 82	4 25	21 68	126 92	JULY							
JAN. 25	201 50	11 78	18 40	4 15	4 25	38 58	162 92	JULY							
JAN.								JULY							
FEB. 1	144 10	8 43	6 20	1 68	4 25	20 56	123 54	AUG.							
FEB. 8	165 30	9 67	10 40	2 50	14 25	36 82	128 48	AUG.							
FEB. 15	145 80	8 53	7 10	1 82	4 25	21 70	124 10	AUG.							
FEB. 22	163 40	9 56	10 40	2 50	4 25	26 71	136 69	AUG.							
FEB.								AUG.							
MAR. 1	183 20	10 72	14 40	3 22	4 25	32 59	150 61	SEPT.							
MAR. 8	146 40	8 56	7 10	1 82	14 25	31 73	114 67	SEPT.							
MAR.								SEPT.							

EMPLOYEE PAY RECORD

Date ______

Employee No. ______

Employee Name ______

Gross Wages ______

FICA ______

Fed. WH ______

State WH ______

Life Ins. ______

Union Dues ______

Credit Union ______

Other ______

Net Wages ______

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date ______ 67-346/532

Pay to the order of ______ $ ______

______ Dollars

No. ______

:0532...9034... 6534 8516 ______

EMPLOYEE PAY RECORD

Date ______

Employee No. ______

Employee Name ______

Gross Wages ______

FICA ______

Fed. WH ______

State WH ______

Life Ins. ______

Union Dues ______

Credit Union ______

Other ______

Net Wages ______

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date ______ 67-346/532

Pay to the order of ______ $ ______

______ Dollars

No. ______

:0532...9034.. 6534 8516 ______

EMPLOYEE PAY RECORD

Date ______

Employee No. ______

Employee Name ______

Gross Wages ______

FICA ______

Fed. WH ______

State WH ______

Life Ins. ______

Union Dues ______

Credit Union ______

Other ______

Net Wages ______

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date ______ 67-346/532

Pay to the order of ______ $ ______

______ Dollars

No. ______

:0532...9034.. 6534 8516 ______

State of South Carolina

INCOME TAX WITHHOLDING TABLES

and

Instructions for Employers

Issued by

SOUTH CAROLINA TAX COMMISSION

INCOME TAX DIVISION

Columbia, South Carolina

For Permanent Reference, Enter Your South Carolina Employer's

Withholding Registration Number Here: ----------------

S. C. Tax Commission
WH Form 1603 (Rev.)

CALENDAR OF EMPLOYERS' DUTIES

ON OR BEFORE DATE OF EMPLOYMENT:	Secure a signed withholding exemption certificate from each employee relative to the number of exemptions desired to be claimed. New certificates must be secured when the exemption status of any employee changes.
ON OR BEFORE JANUARY 31, EACH YEAR AND AT END OF EMPLOYMENT:	Furnish each employee with a "Withholding Tax Statement." State copy of Fed. Form W-2, showing: (1) total wages paid; (2) the amount of South Carolina Tax withheld; and (3) other information as required.
MONTHLY EMPLOYERS: ON OR BEFORE THE 20th OF EACH MONTH:	File a monthly payment card, Form WH 1601, and pay the appropriate amount of taxes withheld for the periods involved. A quarterly report must be filed even though all taxes have been paid on monthly payment cards, Form WH 1601. See instruction number 15.
QUARTERLY EMPLOYERS: ON OR BEFORE APRIL 30, JULY 31, OCTOBER 31:	File a quarterly withholding tax report, Form WH 1605, and pay the appropriate amount of taxes withheld for the quarter. See instruction number 16.
ANNUAL EMPLOYERS: ON OR BEFORE JANUARY 31:	File a reconciliation withholding tax report, Form WH 1606, and pay the entire amount of tax withheld for the calendar year. See instruction number 17.
ALL EMPLOYERS: ON OR BEFORE JANUARY 31, AND EACH YEAR THEREAFTER:	File a Fourth Quarterly Reconciliation Report, Form WH 1606, together with all South Carolina copies of withholding tax statements with an adding machine tape.

EXPLANATION AND INSTRUCTIONS FOR EMPLOYERS

South Carolina Income Tax Withholding Law

CONTENTS

Paragraph	Page
1. Scope of these Instructions	4
2. Employers	4
3. Employer Account Number	4
4. Employees	4
5. Definition of Wages	4
6. Nonresidents Working in South Carolina	4
7. To Relieve Residents Working without the State from Double Withholding	4
8. Withholding on Casuals	5
9. Withholding on Rental Income	5
10. Withholding on Temporary Businesses (Contractors, etc.)	5
11. Supplemental Wage Payments	5
12. Payroll Period	5
13. Use of Tables	6
14. Withholding Exemption Certificates	6
15. Monthly Reporting of Tax Withheld	6
16. Quarterly Reporting of Tax Withheld	6
17. Annual Reporting of Tax Withheld	7
18. Withholding Tax Statements	7
19. Final Quarterly Reconciliation Report	7
20. Correcting Mistakes	7
21. Penalties: (a) Employee (b) Employer	7
22. Computerized Withholding	7
WITHHOLDING TABLES	
Withholding on Temporary Businesses (Contractors, etc.)	7
Daily Withholding Table	8
Weekly Withholding Table	9
Bi-weekly Withholding Table	10
Semi-monthly Withholding Table	11
Monthly Withholding Table	12

22

SOUTH CAROLINA WITHHOLDING TAX

1. SCOPE OF THESE INSTRUCTIONS

These instructions provide a summary of an employer's responsibilities for withholding South Carolina Income Tax as in accordance with South Carolina Income Tax Act of 1926, as amended, Act No. 140, Acts of 1959, Section 12.

The principal South Carolina forms which have been prepared and are to be used by employers are listed below:

Form No.	Form Title	Federal Counterpart
1601	Monthly Payment Card	501 (Rev. 3-71)
1602	Withholding Exemption Certificate	W-4
W-4E	Withholding Exemption Certificate	W-4E
1603	Withholding Table	Circular E
1605	Quarterly Reconciliation Report	941
1606	Final and Reconciliation Report	W-3
W-2	Withholding Tax Statement	W-2

2. EMPLOYERS

An employer includes every person, firm, corporation, association, joint stock company, partnership, fiduciary, or State of South Carolina, or any political subdivision of the State or any agency or any instrumentality or authority thereof, and any municipality, located within or doing business within the State, having an income within the State, or having an employer earning income within this State or the United States Government, or any agency thereof.

3. EMPLOYER ACCOUNT NUMBER

Every employer subject to the withholding provisions must be assigned an employer account number. To request a South Carolina account number, Form No. WH 106 must be completed and forwarded to the South Carolina Tax Commission, Income Tax Division, Withholding Control Unit, Columbia, South Carolina.

Employers filing on an annual basis are required to maintain a South Carolina Employer Identification number. Only one identification number is required no matter what reporting method you are under.

Employers having correspondence relative to withholding with the South Carolina Tax Commission should be careful to reference their employer account number to expedite handling.

4. EMPLOYEES

Every individual who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done, is an employee for purposes of this tax. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control both the method and the result of the services.

While not always applicable, some of the usual characteristics of an employee are that the employer has the right to discharge him and that the employer furnishes tools and a place to work. It does not matter whether the individual is employed full or part time.

No distinction is made between classes of employees. Superintendents, managers and other supervisory personnel are employees. Generally an officer of a corporation is an employee but, a director in his capacity as such is not an employee. In general persons who are in business for themselves are not employees. For example, physicians, lawyers, dentists, contractors and others who follow an independent trade, business or profession in which they offer their services to the public are not employees.

5. DEFINITION OF WAGES

For the purposes of withholding, the term "wages" means all remuneration for services of any nature whatsoever performed by an employee for an employer, and for all services rendered in this state by a nonresident individual. The term "wages" shall not include agricultural labor or remuneration of a duly ordained or licensed minister of the gospel for his services in this capacity. The term "agricultural labor" means services performed by an employee on a farm in connection with planting, cultivating, and harvesting agricultural or horticultural commodities, including the raising, shearing, feeding and caring for livestock, bees or poultry. The term "agricultural labor" does not include cotton gin workers, produce truck drivers, butter churners, or other workers in industries related to agriculture. (Under the definition of "Wages," it will be necessary for withholding agents to withhold South Carolina Income Taxes from payments made to nonresident individuals as a result of prizes or winnings or for the performance of other personal services, such as lectures, speeches, performance for entertainment purposes, etc.)

6. NONRESIDENTS WORKING IN SOUTH CAROLINA

An employer having a nonresident employee earning income for services performed in this state must withhold South Carolina tax on the portion of income earned in this state. Such nonresident employees are required to file Nonresident Individual Income Tax Returns at the close of the calendar year.

7. TO RELIEVE RESIDENTS WORKING WITHOUT THE STATE FROM DOUBLE WITHHOLDING

An employer with employees who are legal residents of South Carolina but earning wages outside of the boundaries of this state, subject to the withholding laws of another state and actually being withheld upon by such other state, will be relieved from withholding tax on these employees. An employer having employees who are legal residents of South Carolina who earn income both within and without this state must withhold on all income not subject to the withholding by another state.

The employer who is required to withhold income tax from residents of this state for another state is required to file informational reports with the South Carolina Tax Commission showing the out of state wages paid to the South Carolina resident and the amount of income withheld for such other state. All employers affected by this ruling must immediately notify the Tax Commission.

8. WITHHOLDING ON CASUALS

Personal service income of nonresident employees, who pay occasional or sporadic or casual visits to South Carolina to perform services in connection with their regular employment at locations outside of South Carolina, shall not be considered to have earned taxable income within South Carolina; except, that construction, installation, engineering or similar employees shall be considered to have earned taxable income at jobs, the situs of which is within South Carolina.

9. WITHHOLDING ON RENTAL INCOME

Every tenant or rental agent making payments to nonresident landlords for the rental of property located in South Carolina or for the use of property located within this state must withhold South Carolina Income Taxes at the rate of seven (7%) per cent of the total rent, less the agent's commission, provided such payments are at the rate of $800.00 or more per year. It is not necessary for the rentals to reach $800.00 prior to withholding of South Carolina Income Taxes. In lieu of withholding a flat seven (7%) per cent, the employer may use a table set forth in this booklet, provided the nonresident taxpayer is an individual and furnishes the withholding agent with an exemption certificate, 1602 Rev. If the nonresident fails to furnish an exemption certificate, the employer must withhold at the rate of seven (7%) per cent.

This provision may be waived only if the nonresident makes application to the South Carolina Tax Commission for relief and posts a bond with the Tax Commission to insure his compliance with all applicable provisions of the South Carolina Income Tax Act. This bond must be secured by cash, which shall bear no interest, securities approved by the State Treasurer, or by any insurance company licensed by the South Carolina Insurance Commission. The withholding agent must withhold on each payment until he receives official notice from the Tax Commission waiving this requirement.

10. WITHHOLDING ON TEMPORARY BUSINESSES (CONTRACTORS, ETC.)

Anyone hiring or contracting or having a contract with a nonresident taxpayer conducting a business of a temporary nature carried on within the state where such contract exceeds $10,000.00 or could be expected to exceed this amount, must withhold two (2%) per cent of each and every payment made to the non-residents. This provision pertains to corporations, partnerships, estates, trusts, etc., as well as individuals.

This provision may be waived only if the nonresident makes application to the South Carolina Tax Commission for relief and posts a bond with the Tax Commission for 2% of the contract price to insure his compliance with all applicable provisions of the South Carolina Income Tax Act. This bond must be secured by cash, which shall bear no interest, securities approved by the State Treasurer, or by any insurance company licensed by the South Carolina Insurance Commission. The withholding agent must withhold on each payment until he receives official notice from the Tax Commission waiving this requirement.

11. SUPPLEMENTAL WAGE PAYMENTS

If supplemental wages, such as bonuses, commissions, or overtime payments, are paid at the same time as regular wages, the income tax to be withheld shall be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If supplemental wages are paid at a different time, the employer may determine the tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceeding payroll period within the same calendar year.

Where an employee receives vacation pay or sick leave pay for the time of a vacation or sick leave absence, such pay is subject to withholding as though it were a regular wage payment made for the payroll period or periods which occur during the vacation or sick leave. If such pay is paid in addition to regular wages for the vacation or sick leave period, such pay is treated as a supplemental wage payment.

12. PAYROLL PERIOD

For the purposes of income tax withholding, an employee can have but one payroll period with respect to wages paid by any one employer. The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

If an employee has a regular payroll period, the tax should be withheld on the basis of that period even though the employee does not work the full period.

In the case of an employee who has no payroll period or where an employee is ordinarily paid for a period of less than one week, the tax to be withheld must be determined as if he were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time, then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year or (c) January 1, of the same year.

13. USE OF TABLES

The tables contained within this booklet are divided into payroll periods as follows: daily, weekly, bi-weekly, semi-monthly and monthly. Each table reflects amounts to be withheld from any employee who might have exemptions totalling 0 to 10. Each payroll period is identified in the heading and the number at the top of each column indicates the number of exemptions.

If any employee desires to claim no personal exemption or if the employee has failed to complete an exemption certificate, Form 1602 Rev., the employer should determine amounts to be withheld under the column headed by the figure "0". If the employee has signed an exemption certificate claiming only one exemption, the amount to be withheld will be found opposite the employee's wages under the column headed "1". If the employee is claiming more than one personal exemption, the employer will locate the employee's earnings for the appropriate payroll period and will look under the column which is headed by the number corresponding to the number of exemptions claimed by the employee.

14. WITHHOLDING EXEMPTION CERTIFICATES

Each employer should ask each employee to complete a withholding exemption certificate on or before commencement of employment. The employer is not required to determine whether the employee has claimed the correct number of withholding exemptions. However, if it is believed that the employee has claimed an excessive number of exemptions, the South Carolina Tax Commission should be advised.

Once filed with the employer, a withholding exemption certificate will remain in effect until termination of employment or until the status of the employee changes. Should the exemptions claimed increase or decrease, a new exemption certificate must be filed. The South Carolina Income Tax Act of 1926, as amended, does allow additional exemptions to taxpayers who are blind or who are 65 years of age or over.

If the employee claims the same number of exemptions for both state and federal payroll deductions, it will not be necessary for a state Form 1602 to be prepared if the employee signs a properly completed Federal Form W-4.

The employee may be exempted from having S. C. Income Tax withheld from his wages, provided he signs a Federal Form W-4E which states that he had no income tax liability the preceding year and anticipates no income tax liability for the current year. A new W-4E Form must be signed each year to continue this exemption.

15. MONTHLY REPORTING OF TAX WITHHELD

Certain employers are required to submit monthly payments of tax withheld from wages paid to employees. The month has been divided into two periods: the first period being from the 1st through the 15th calendar day, and the second being from the 16th through the last day of the month. If an employer has withheld more than $250 during any period of the month, the amount withheld is due and payable for that period on or before the 20th day of the calendar month following the close of such period. Once an employer is required to make a monthly payment, he must continue filing on a monthly basis for the remainder of the quarter.

In further explanation, the following example is offered to assist you in determining your liability under the monthly system: At the beginning of a quarter, $150 was withheld for the first period of the month; a payment would not be due. If the amount withheld for the second period of the same month did not exceed $250, a payment would not be required. However, if $300 was withheld for the first period of the second month, $300 would be payable and due on the 20th of the same month. Monthly payments would be required for the remainder of that quarter. The amounts are not accumulative.

If you are unable to determine the actual amount of tax withheld for a period, the Tax Commission will accept estimated payments, provided the estimated amount is within 80% of the actual tax withheld.

A quarterly reconciliation report, Form WH 1605, is due on or before the last day of the month following the close of each calendar quarter. Previous payments made during the quarter should be claimed as a credit when filing the quarterly reconciliation report. The same process would be followed when filing the fourth quarterly reconciliation report.

An accelerated transmittal system, such as that provided by the Internal Revenue Service, is not prohibited.

16. QUARTERLY REPORTING OF WITHHOLDING TAX

If an employer does not meet the requirements of filing on a monthly or an annual basis, (see paragraphs 15 and 17,) a quarterly reconciliation report must be filed and tax paid on or before the last day of the month following the close of each calendar quarter. Form WH 1605 is used for the first three calendar quarters, and Form WH 1606 is used for the fourth calendar quarter.

Employers should be familiar with all three reporting methods as an employer may file on a quarterly basis for a portion of the calendar year, but due to an increase or decrease in business activities, may meet the requirements of reporting on a monthly or annual basis.

17. ANNUAL REPORTING OF TAX WITHHELD

A withholding tax report or the payment of tax withheld from wages paid to employees is not required until such tax equals or exceeds $100, or until the fourth quarterly reconciliation report is due, whichever comes first.

Should your business operation discontinue for one reason or another, a final reconciliation report must be filed, and a remittance covering the tax withheld must be submitted even though you have not accumulated $100.

18. WITHHOLDING TAX STATEMENTS

Withholding tax statements, State copy of Fed. Form W-2, must be furnished for each employee from whom South Carolina Income Taxes have been withheld. The original of this form must accompany Form WH 1606 and must be in the office of the South Carolina Tax Commission on or before January 31, following the close of the calendar year. Duplicates of this form must be furnished to the employee from whom taxes have been withheld or to whom payments were made. These forms must be furnished to the employee on or before January 31, following the close of the calendar year or on the last day of employment, whichever is sooner, and one copy must be attached to the employee's income tax return.

Withholding Tax Statements must contain the following information: name and address of employer, withholding number of employer, name and address of the employee, Social Security Number of the employee, total amount of wages or payments, total amount of tax withheld, marital status of employee.

Withholding Tax Statements must also be furnished to show any taxes withheld from rental or contract payments to nonresidents.

19. FINAL QUARTER WITHHOLDING REPORT AND RECONCILIATION

For the last calendar quarter, Form WH 1606 is to be used. This form should be accompanied by a remittance, withholding tax statement for each employee from whom taxes have been withheld, an adding machine tape showing amounts withheld and a list of nonresident contractors and payments made to each during the last quarter, if any. In the event that some adjustment is made for prior quarters, an explanation should be attached.

The final quarter withholding report will also show your prior withholding payments to date. In the event the amount shown on the report does not agree with your records, contact the South Carolina Tax Commission immediately.

20. CORRECTING MISTAKES

If more or less than the correct amount of tax is paid to the South Carolina Tax Commission, proper adjustment may be made on line 5 of the first quarterly report filed after the error is discovered. If a mistake in income tax withholding cannot be adjusted in a report for a subsequent quarter in the same calendar year, the South Carolina Tax Commission should be consulted as to the proper method of correction. Where there has been an overpayment of tax, refund or credit shall be made to the employer only to the extent that the amount of such overpayment was not deducted and withheld by the employer from the employee, and to the employee only to the extent that the amount of such overpayment was deducted and withheld by the employer. Refunds or credits shall not bear interest, and must be applied for within three years from the date of the overpayment, but no later.

21. PENALTIES

(a) Employee

If an employee files a false or fraudulent exemption certificate with intent to evade any tax, he shall be liable to a penalty of not less than $50.00 for each fraudulent exemption claimed, not to exceed a total of $1,000.00.

(b) Employer

An employer who fails to file a quarterly report within the allotted time is subject to a penalty of not less than $10.00 nor more than $1,000.00.

An employer who fails to withhold any tax or to remit the tax withheld shall pay in addition to the tax or the tax withheld, or required to be withheld, a penalty of twenty-five (25%) per cent of the tax, the tax withheld, or the tax required to be withheld. If the tax withheld, or the tax to be withheld and all applicable penalties are not paid within ten (10) days from the date of demand therefor by the South Carolina Tax Commission, the Tax Commission shall issue a warrant for the collection of the tax withheld, or the tax to be withheld and all applicable penalties.

22. COMPUTERIZED WITHHOLDING

A Logic Chart is available for computerized withholding and may be furnished upon request.

DAILY

Number of Exemptions

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$0.00	$ .50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
.50	1.00	.02	0	0	0	0	0	0	0	0	0	0
1.00	2.00	.04	0	0	0	0	0	0	0	0	0	0
2.00	3.70	.07	.02	0	0	0	0	0	0	0	0	0
3.70	4.25	.09	.03	0	0	0	0	0	0	0	0	0
4.25	4.80	.10	.04	0	0	0	0	0	0	0	0	0
4.80	5.34	.11	.05	.01	0	0	0	0	0	0	0	0
5.34	5.89	.12	.06	.02	0	0	0	0	0	0	0	0
5.89	6.44	.14	.07	.03	0	0	0	0	0	0	0	0
6.44	6.99	.15	.08	.04	0	0	0	0	0	0	0	0
6.99	7.53	.17	.09	.05	0	0	0	0	0	0	0	0
7.53	8.08	.19	.10	.06	.01	0	0	0	0	0	0	0
8.08	8.63	.20	.11	.07	.02	0	0	0	0	0	0	0
8.63	9.18	.22	.13	.08	.03	0	0	0	0	0	0	0
9.18	9.59	.23	.14	.09	.04	0	0	0	0	0	0	0
9.59	9.93	.24	.15	.09	.05	0	0	0	0	0	0	0
9.93	10.27	.25	.16	.10	.05	.01	0	0	0	0	0	0
10.27	10.68	.27	.17	.10	.06	.02	0	0	0	0	0	0
10.68	11.03	.28	.18	.11	.07	.02	0	0	0	0	0	0
11.03	11.37	.29	.19	.12	.07	.03	0	0	0	0	0	0
11.37	11.78	.31	.20	.13	.08	.04	0	0	0	0	0	0
11.78	12.12	.32	.21	.14	.09	.04	0	0	0	0	0	0
12.12	12.53	.34	.22	.15	.09	.05	.01	0	0	0	0	0
12.53	12.88	.35	.23	.16	.10	.06	.01	0	0	0	0	0
12.88	13.29	.37	.24	.17	.11	.06	.02	0	0	0	0	0
13.29	13.63	.38	.25	.18	.12	.07	.03	0	0	0	0	0
13.63	13.97	.39	.26	.19	.13	.08	.03	0	0	0	0	0
13.97	14.32	.41	.27	.20	.13	.08	.04	0	0	0	0	0
14.32	14.66	.42	.28	.21	.14	.09	.04	0	0	0	0	0
14.66	15.00	.44	.29	.22	.15	.09	.05	.01	0	0	0	0
15.00	15.27	.45	.30	.23	.16	.10	.06	.01	0	0	0	0
15.27	15.48	.45	.31	.23	.17	.10	06	.02	0	0	0	0
15.48	15.75	.46	.32	.24	.17	.11	.06	.02	0	0	0	0
15.75	16.03	.48	.33	.25	.18	.11	.07	.03	0	0	0	0
16.03	16.23	.48	.34	.25	.19	.12	.07	.03	0	0	0	0
$16.23	$16.78	$ .51	$ .36	$ .27	$ .20	$ .13	$ .08	$ .04	$0	$0	$0	$0
16.78	17.26	.53	.38	.28	.21	.15	.09	.05	0	0	0	0
17.26	17.74	.56	.40	.30	.23	.16	.10	.06	.01	0	0	0
17.74	18.22	.58	.42	.32	.24	.17	.11	.07	.02	0	0	0
18.22	18.77	.61	.44	.34	.25	.19	.12	.08	.03	0	0	0
18.77	19.25	.63	.46	.35	.27	.20	.14	.08	.04	0	0	0
19.25	19.73	.66	.48	.37	.28	.21	.15	.09	.05	0	0	0
19.73	20.27	.68	.51	.39	.30	.23	.16	.10	.06	.01	0	0
20.27	20.71	.71	.53	.40	.32	.24	.18	.11	.07	.02	0	0
20.71	21.10	.73	.55	.42	.33	.25	.19	.12	.07	.03	0	0
21.10	21.53	.75	.57	.43	.35	.26	.20	.13	.08	.04	0	0
21.53	21.92	.77	.59	.45	.36	.27	.21	.14	.09	.04	0	0
21.92	22.30	.79	.61	.46	.38	.29	.22	.15	.09	.05	.01	0
22.30	22.68	.81	.63	.48	.39	.30	.23	.16	.10	.06	.01	0
22.68	23.12	.84	.65	.49	.40	.32	.24	.17	.11	.07	.02	0
23.12	23.51	.86	.67	.51	.42	.33	.25	.19	.12	.07	.03	0
23.51	23.89	.88	.69	.53	.43	.34	.26	.20	.13	.08	.04	0
23.89	24.33	.91	.71	.55	.45	.36	.27	.21	.14	.09	.04	0
24.33	24.71	.93	.73	.56	.46	.37	.29	.22	.15	.09	.05	.01
24.71	25.10	.96	.75	.58	.48	.39	.30	.23	.16	.10	.06	.01
25.10	25.53	.98	.77	.60	.49	.40	.32	.24	.17	.11	.07	.02
25.53	25.92	1.01	.79	.62	.51	.42	.33	.25	.18	.12	.07	.03
25.92	26.30	1.03	.81	.63	.53	.43	.34	.26	.19	.13	.08	.04
26.30	26.68	1.05	.84	.65	.54	.44	.36	.27	.21	.14	.09	.04
26.68	27.12	1.08	.86	.67	.56	.46	.37	.29	.22	.15	.09	.05
27.12	27.40	1.09	.88	.68	.57	.47	.38	.30	.22	.16	.10	.06
27.40	28.90	1.20	.97	.76	.65	.54	.44	.36	.27	.20	.14	.09
28.90	30.40	1.30	1.06	.85	.72	.62	.51	.42	.33	.25	.18	.12
30.40	31.90	1.41	1.16	.94	.81	.69	.58	.48	.39	.30	.23	.16
31.90	33.40	1.51	1.26	1.03	.90	.77	.66	.55	.45	.36	.27	.21
33.40	34.90	1.62	1.37	1.12	.99	.85	.73	.62	.51	.42	.33	.25
34.90	36.40	1.72	1.47	1.23	1.08	.94	.81	.70	.59	.48	.39	.31
36.40	37.90	1.83	1.58	1.33	1.18	1.03	.90	.77	.66	.55	.45	.37
37.90	39.40	1.93	1.68	1.44	1.28	1.13	.99	.86	.74	.63	.52	.43
39.40	40.90	2.04	1.79	1.54	1.39	1.23	1.08	.95	.82	.70	.59	.49

40.90 Over Amount shown on line above plus seven percent (7%) of excess over $40.90.

WEEKLY

Number of Exemptions

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$00	$ 1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1	2	.04	0	0	0	0	0	0	0	0	0	0
2	5	.10	0	0	0	0	0	0	0	0	0	0
5	10	.20	0	0	0	0	0	0	0	0	0	0
10	15	.30	0	0	0	0	0	0	0	0	0	0
15	22	.44	.09	0	0	0	0	0	0	0	0	0
22	23	.46	.11	0	0	0	0	0	0	0	0	0
23	24	.48	.12	0	0	0	0	0	0	0	0	0
24	25	.50	.14	0	0	0	0	0	0	0	0	0
25	26	.52	.16	0	0	0	0	0	0	0	0	0
26	27	.54	.18	0	0	0	0	0	0	0	0	0
27	28	.56	.20	0	0	0	0	0	0	0	0	0
28	29	.58	.21	0	0	0	0	0	0	0	0	0
29	30	.60	.23	0	0	0	0	0	0	0	0	0
30	31	.62	.25	0	0	0	0	0	0	0	0	0
31	32	.64	.27	0	0	0	0	0	0	0	0	0
32	33	.66	.29	0	0	0	0	0	0	0	0	0
33	34	.68	.30	0	0	0	0	0	0	0	0	0
34	35	.70	.32	.01	0	0	0	0	0	0	0	0
35	36	.72	.34	.03	0	0	0	0	0	0	0	0
36	37	.74	.36	.05	0	0	0	0	0	0	0	0
37	38	.76	.38	.07	0	0	0	0	0	0	0	0
38	39	.79	.39	.09	0	0	0	0	0	0	0	0
39	40	.82	.41	.10	0	0	0	0	0	0	0	0
40	41	.85	.43	.12	0	0	0	0	0	0	0	0
41	42	.88	.45	.14	0	0	0	0	0	0	0	0
42	43	.91	.47	.16	0	0	0	0	0	0	0	0
43	44	.94	.48	.18	0	0	0	0	0	0	0	0
44	45	.97	.50	.19	0	0	0	0	0	0	0	0
45	46	1.00	.52	.21	0	0	0	0	0	0	0	0
46	47	1.03	.54	.23	0	0	0	0	0	0	0	0
47	48	1.06	.56	.25	0	0	0	0	0	0	0	0
48	49	1.09	.57	.27	0	0	0	0	0	0	0	0
49	50	1.12	.59	.28	0	0	0	0	0	0	0	0
50	51	1.15	.61	.30	0	0	0	0	0	0	0	0
51	52	1.18	.63	.32	.01	0	0	0	0	0	0	0
52	53	1.21	.65	.34	.03	0	0	0	0	0	0	0
53	54	1.24	.66	.36	.05	0	0	0	0	0	0	0
54	55	1.27	.68	.37	.07	0	0	0	0	0	0	0
55	56	1.30	.70	.39	.09	0	0	0	0	0	0	0
56	57	1.33	.72	.41	.10	0	0	0	0	0	0	0
57	58	1.36	.74	.43	.12	0	0	0	0	0	0	0
58	59	1.39	.75	.45	.14	0	0	0	0	0	0	0
59	60	1.42	.77	.46	.16	0	0	0	0	0	0	0
60	62	1.48	.83	.50	.19	0	0	0	0	0	0	0

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$62	$64	1.54	$ .88	$ .54	$ .23	$0	$0	[illegible]	$0	$0	$0	$0
64	66	1.60	.94	.57	.27	0	0	[illegible]	0	0	0	0
66	68	1.66	.99	.61	.30	0	0	0	0	0	0	0
68	70	1.72	1.04	.64	.34	.03	0	0	0	0	0	0
70	72	1.78	1.10	.68	.37	.07	0	0	0	0	0	0
72	74	1.84	1.15	.72	.41	.10	0	0	0	0	0	0
74	76	1.90	1.21	.75	.45	.14	0	0	0	0	0	0
76	78	1.97	1.26	.80	.48	.17	0	0	0	0	0	0
78	80	2.05	1.31	.85	.52	.21	0	0	0	0	0	0
80	82	2.13	1.37	.91	.55	.25	0	0	0	0	0	0
82	84	2.21	1.42	.96	.59	.28	0	0	0	0	0	0
84	86	2.29	1.48	1.01	.63	.32	.01	0	0	0	0	0
86	88	2.37	1.53	1.07	.66	.35	.05	0	0	0	0	0
88	90	2.45	1.58	1.12	.70	.39	.08	0	0	0	0	0
90	92	2.53	1.64	1.18	.73	.43	.12	0	0	0	0	0
92	94	2.61	1.69	1.23	.77	.46	.15	0	0	0	0	0
94	96	2.69	1.75	1.28	.82	.50	.19	0	0	0	0	0
96	98	2.77	1.81	1.34	.88	.53	.23	0	0	0	0	0
98	100	2.85	1.87	1.39	.93	.57	.26	0	0	0	0	0
100	105	3.05	2.05	1.53	1.07	.66	.35	.04	0	0	0	0
105	110	3.25	2.25	1.66	1.20	.75	.44	.13	0	0	0	0
110	115	3.45	2.45	1.80	1.34	.87	.53	.22	0	0	0	0
115	120	3.69	2.65	1.93	1.47	1.01	.62	.31	.01	0	0	0
120	125	3.94	2.85	2.11	1.61	1.14	.71	.40	.10	0	0	0
125	130	4.19	3.05	2.29	1.74	1.28	.82	.49	.19	0	0	0
130	135	4.44	3.25	2.47	1.88	1.41	.95	.58	.28	0	0	0
135	140	4.69	3.45	2.65	2.04	1.55	1.09	.67	.37	.06	0	0
140	145	4.94	3.69	2.83	2.22	1.68	1.22	.76	.46	.15	0	0
145	150	5.19	3.94	3.01	2.40	1.82	1.36	.90	.55	.24	0	0
150	160	5.75	4.44	3.37	2.76	2.14	1.63	1.17	.73	.42	.11	0
160	170	6.35	4.94	3.80	3.12	2.50	1.90	1.44	.97	.60	.29	0
170	180	6.95	5.45	4.25	3.48	2.86	2.25	1.71	1.24	.78	.47	.16
180	190	7.55	6.05	4.70	3.93	3.22	2.61	1.99	1.51	1.05	.65	.34
190	200	8.23	6.65	5.19	4.42	3.65	3.00	2.38	1.81	1.35	.89	.54
200	210	8.93	7.25	5.75	4.92	4.15	3.40	2.78	2.17	1.65	1.19	.74
210	220	9.63	7.88	6.35	5.43	4.65	3.88	3.18	2.57	1.95	1.49	1.02
220	230	10.33	8.58	6.95	6.03	5.15	4.38	3.62	2.97	2.35	1.79	1.32
230	240	11.03	9.28	7.55	6.63	5.71	4.88	4.12	3.37	2.75	2.14	1.62
240	250	11.73	9.98	8.23	7.23	6.31	5.38	4.62	3.85	3.15	2.54	1.92
250	260	12.43	10.68	8.93	7.85	6.91	5.98	5.12	4.35	3.58	2.94	2.32
260	270	13.13	11.38	9.63	8.55	7.51	6.58	5.66	4.85	4.08	3.34	2.72
270	280	13.83	12.08	10.33	9.25	8.18	7.18	6.26	5.35	4.58	3.81	3.12
280	290	14.53	12.78	11.03	9.95	8.88	7.80	6.86	5.94	5.08	4.31	3.54
290	Over	Amount shown on line above plus seven percent (7%) of excess over $290.00.										

BI-WEEKLY

Number of Exemptions

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$00	$ 1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1	2	.04	0	0	0	0	0	0	0	0	0	0
2	4	.08	0	0	0	0	0	0	0	0	0	0
4	10	.20	0	0	0	0	0	0	0	0	0	0
10	20	.40	0	0	0	0	0	0	0	0	0	0
20	30	.60	0	0	0	0	0	0	0	0	0	0
30	42	.84	.14	0	0	0	0	0	0	0	0	0
42	44	.88	.18	0	0	0	0	0	0	0	0	0
44	46	.92	.21	0	0	0	0	0	0	0	0	0
46	48	.96	.25	0	0	0	0	0	0	0	0	0
48	50	1.00	.28	0	0	0	0	0	0	0	0	0
50	52	1.04	.32	0	0	0	0	0	0	0	0	0
52	54	1.08	.36	0	0	0	0	0	0	0	0	0
54	56	1.12	.39	0	0	0	0	0	0	0	0	0
56	58	1.16	.43	0	0	0	0	0	0	0	0	0
58	60	1.20	.46	0	0	0	0	0	0	0	0	0
60	62	1.24	.50	0	0	0	0	0	0	0	0	0
62	64	1.28	.54	0	0	0	0	0	0	0	0	0
64	66	1.32	.57	0	0	0	0	0	0	0	0	0
66	68	1.36	.61	0	0	0	0	0	0	0	0	0
68	70	1.40	.64	.03	0	0	0	0	0	0	0	0
70	72	1.44	.68	.07	0	0	0	0	0	0	0	0
72	74	1.48	.72	.10	0	0	0	0	0	0	0	0
74	76	1.52	.75	.14	0	0	0	0	0	0	0	0
76	78	1.57	.79	.17	0	0	0	0	0	0	0	0
78	80	1.63	.82	.21	0	0	0	0	0	0	0	0
80	82	1.69	.86	.25	0	0	0	0	0	0	0	0
82	84	1.75	.90	.28	0	0	0	0	0	0	0	0
84	86	1.81	.93	.32	0	0	0	0	0	0	0	0
86	88	1.87	.97	.35	0	0	0	0	0	0	0	0
88	90	1.93	1.00	.39	0	0	0	0	0	0	0	0
90	92	1.99	1.04	.43	0	0	0	0	0	0	0	0
92	94	2.05	1.08	.46	0	0	0	0	0	0	0	0
94	96	2.11	1.11	.50	0	0	0	0	0	0	0	0
96	98	2.17	1.15	.53	0	0	0	0	0	0	0	0
98	100	2.23	1.18	.57	0	0	0	0	0	0	0	0
100	102	2.29	1.22	.61	0	0	0	0	0	0	0	0
102	104	2.35	1.26	.64	.03	0	0	0	0	0	0	0
104	106	2.41	1.29	.68	.06	0	0	0	0	0	0	0
106	108	2.47	1.33	.71	.10	0	0	0	0	0	0	0
108	110	2.53	1.36	.75	.13	0	0	0	0	0	0	0
110	112	2.59	1.40	.79	.17	0	0	0	0	0	0	0
112	114	2.65	1.44	.82	.21	0	0	0	0	0	0	0
114	116	2.71	1.47	.86	.24	0	0	0	0	0	0	0
116	118	2.77	1.51	.89	.28	0	0	0	0	0	0	0
$118	$120	$2.83	$1.55	$ .93	$ .31	$0	$0	$0	$0	$0	$0	$0
120	124	2.95	1.66	1.00	.39	0	0	0	0	0	0	0
124	128	3.07	1.76	1.07	.46	0	0	0	0	0	0	0
128	132	3.19	1.87	1.15	.53	0	0	0	0	0	0	0
132	136	3.31	1.98	1.22	.60	0	0	0	0	0	0	0
136	140	3.43	2.09	1.29	.67	.06	0	0	0	0	0	0
140	144	3.55	2.20	1.36	.75	.13	0	0	0	0	0	0
144	148	3.67	2.30	1.43	.82	.20	0	0	0	0	0	0
148	152	3.79	2.41	1.51	.89	.28	0	0	0	0	0	0
152	156	3.93	2.52	1.60	.96	.35	0	0	0	0	0	0
156	160	4.09	2.63	1.70	1.03	.42	0	0	0	0	0	0
160	164	4.25	2.74	1.81	1.11	.49	0	0	0	0	0	0
164	168	4.41	2.84	1.92	1.18	.56	0	0	0	0	0	0
168	172	4.57	2.95	2.03	1.25	.64	.02	0	0	0	0	0
172	176	4.73	3.06	2.14	1.32	.71	.09	0	0	0	0	0
176	180	4.89	3.17	2.24	1.39	.78	.16	0	0	0	0	0
180	184	5.05	3.28	2.35	1.47	.85	.24	0	0	0	0	0
184	188	5.21	3.38	2.46	1.54	.92	.31	0	0	0	0	0
188	192	5.37	3.49	2.57	1.65	1.00	.38	0	0	0	0	0
192	196	5.53	3.61	2.68	1.75	1.07	.45	0	0	0	0	0
196	200	5.69	3.73	2.78	1.86	1.14	.52	0	0	0	0	0
200	210	6.09	4.09	3.05	2.13	1.32	.79	.09	0	0	0	0
210	220	6.49	4.49	3.32	2.40	1.50	.88	.27	0	0	0	0
220	230	6.89	4.89	3.59	2.67	1.75	1.06	.45	0	0	0	0
230	240	7.38	5.29	3.87	2.94	2.02	1.24	.63	.01	0	0	0
240	250	7.88	5.69	4.23	3.21	2.29	1.42	.81	.19	0	0	0
250	260	8.38	6.09	4.59	3.48	2.56	1.64	.99	.37	0	0	0
260	270	8.88	6.49	4.95	3.75	2.83	1.91	1.17	.55	0	0	0
270	280	9.38	6.89	5.31	4.08	3.10	2.18	1.35	.73	.12	0	0
280	290	9.88	7.38	5.67	4.44	3.37	2.45	1.53	.91	.30	0	0
290	300	10.38	7.88	6.03	4.80	3.64	2.72	1.79	1.09	.48	0	0
300	320	11.51	8.88	6.75	5.52	4.29	3.26	2.33	1.45	.84	.22	0
320	340	12.71	9.88	7.61	6.24	5.01	3.80	2.87	1.95	1.20	.58	0
340	360	13.91	10.91	8.51	6.97	5.73	4.50	3.41	2.49	1.57	.94	.33
360	380	15.11	12.11	9.41	7.87	6.45	5.22	3.99	3.03	2.11	1.30	.69
380	400	16.46	13.31	10.38	8.85	7.31	6.00	4.77	3.62	2.69	1.77	1.08
400	420	17.86	14.51	11.51	9.85	8.31	6.80	5.57	4.34	3.29	2.37	1.48
420	440	19.26	15.76	12.71	10.86	8.31	7.77	6.37	5.14	3.91	2.97	2.05
440	460	20.66	17.16	13.91	12.06	10.31	8.77	7.23	5.94	4.71	3.57	2.65
460	480	22.06	18.56	15.11	13.26	11.42	9.77	8.23	6.74	5.51	4.28	3.25
480	500	23.46	19.96	16.46	14.46	12.62	10.77	9.23	7.69	6.31	5.08	3.85
500	520	24.86	21.36	17.86	15.71	13.82	11.97	10.23	8.69	7.16	5.88	4.65
520	540	26.26	22.76	19.26	17.11	15.02	13.17	11.33	9.69	8.16	6.68	5.45
540	560	27.66	24.16	20.66	18.51	16.36	14.37	12.53	10.69	9.16	7.62	6.25
560	580	29.06	25.56	22.06	19.91	17.76	15.60	13.73	11.88	10.16	8.62	7.08
580	Over	Amount shown on line above plus seven percent (7%) of excess over $580.00.										

SEMI-MONTHLY

Number of Exemptions

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$00	$ 5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	10	.20	0	0	0	0	0	0	0	0	0	0
10	15	.30	0	0	0	0	0	0	0	0	0	0
15	25	.50	0	0	0	0	0	0	0	0	0	0
25	35	.70	0	0	0	0	0	0	0	0	0	0
35	44	.88	.13	0	0	0	0	0	0	0	0	0
44	46	.92	.16	0	0	0	0	0	0	0	0	0
46	48	.98	.20	0	0	0	0	0	0	0	0	0
48	50	1.00	.23	0	0	0	0	0	0	0	0	0
50	52	1.04	.27	0	0	0	0	0	0	0	0	0
52	54	1.08	.31	0	0	0	0	0	0	0	0	0
54	56	1.12	.34	0	0	0	0	0	0	0	0	0
56	58	1.16	.38	0	0	0	0	0	0	0	0	0
58	60	1.20	.41	0	0	0	0	0	0	0	0	0
60	62	1.24	.45	0	0	0	0	0	0	0	0	0
62	64	1.28	.49	0	0	0	0	0	0	0	0	0
64	66	1.32	.52	0	0	0	0	0	0	0	0	0
66	68	1.36	.56	0	0	0	0	0	0	0	0	0
68	70	1.40	.59	0	0	0	0	0	0	0	0	0
70	72	1.44	.63	0	0	0	0	0	0	0	0	0
72	74	1.48	.67	0	0	0	0	0	0	0	0	0
74	76	1.52	.70	.03	0	0	0	0	0	0	0	0
76	78	1.56	.74	.07	0	0	0	0	0	0	0	0
78	80	1.60	.77	.11	0	0	0	0	0	0	0	0
80	82	1.64	.81	.14	0	0	0	0	0	0	0	0
82	84	1.69	.85	.18	0	0	0	0	0	0	0	0
84	86	1.75	.88	.21	0	0	0	0	0	0	0	0
86	88	1.81	.92	.25	0	0	0	0	0	0	0	0
88	90	1.87	.95	.29	0	0	0	0	0	0	0	0
90	92	1.93	.99	.32	0	0	0	0	0	0	0	0
92	94	1.99	1.03	.36	0	0	0	0	0	0	0	0
94	96	2.05	1.06	.39	0	0	0	0	0	0	0	0
96	100	2.17	1.13	.47	0	0	0	0	0	0	0	0
100	102	2.23	1.17	.50	0	0	0	0	0	0	0	0
102	104	2.29	1.21	.54	0	0	0	0	0	0	0	0
104	106	2.35	1.24	.57	0	0	0	0	0	0	0	0
106	108	2.41	1.28	.61	0	0	0	0	0	0	0	0
108	110	2.47	1.31	.65	0	0	0	0	0	0	0	0
110	112	2.53	1.35	.68	.02	0	0	0	0	0	0	0
112	114	2.59	1.39	.72	.05	0	0	0	0	0	0	0
114	116	2.65	1.45	.75	.09	0	0	0	0	0	0	0
116	118	2.71	1.46	.79	.12	0	0	0	0	0	0	0
118	120	2.77	1.49	.83	.16	0	0	0	0	0	0	0
120	124	2.89	1.57	.90	.23	0	0	0	0	0	0	0
124	128	3.01	1.64	.97	.30	0	0	0	0	0	0	0
$128	$132	$3.13	$1.73	$1.04	$ .38	$0	$0	$0	$0	$0	$0	$0
132	136	3.25	1.84	1.11	.45	0	0	0	0	0	0	0
136	140	3.37	1.95	1.19	.52	0	0	0	0	0	0	0
140	144	3.49	2.05	1.26	.59	0	0	0	0	0	0	0
144	148	3.61	2.16	1.33	.66	0	0	0	0	0	0	0
148	152	3.73	2.27	1.40	.74	.07	0	0	0	0	0	0
152	156	3.85	2.38	1.47	.81	.14	0	0	0	0	0	0
156	160	3.97	2.49	1.55	.88	.21	0	0	0	0	0	0
160	164	4.09	2.59	1.62	.95	.29	0	0	0	0	0	0
164	168	4.22	2.70	1.70	1.02	.36	0	0	0	0	0	0
168	172	4.38	2.81	1.81	1.10	.43	0	0	0	0	0	0
172	176	4.54	2.92	1.92	1.17	.50	0	0	0	0	0	0
176	180	4.70	3.03	2.03	1.24	.57	0	0	0	0	0	0
180	184	4.86	3.13	2.13	1.31	.65	0	0	0	0	0	0
184	188	5.02	3.24	2.24	1.38	.72	.05	0	0	0	0	0
188	192	5.18	3.35	2.35	1.46	.79	.12	0	0	0	0	0
192	196	5.34	3.46	2.46	1.53	.86	.20	0	0	0	0	0
196	200	5.50	3.57	2.57	1.60	.93	.27	0	0	0	0	0
200	210	5.90	3.84	2.84	1.84	1.11	.45	0	0	0	0	0
210	220	6.30	4.14	3.11	2.11	1.29	.63	0	0	0	0	0
220	230	6.70	4.53	3.38	2.38	1.47	.81	.14	0	0	0	0
230	240	7.10	4.93	3.65	2.65	1.65	.99	.32	0	0	0	0
240	250	7.50	5.33	3.92	2.92	1.92	1.17	.50	0	0	0	0
250	260	8.00	5.73	4.19	3.19	2.19	1.35	.68	.01	0	0	0
260	270	8.50	6.13	4.55	3.46	2.46	1.53	.86	.19	0	0	0
270	280	9.00	6.53	4.91	3.73	2.73	1.73	1.04	.37	0	0	0
280	290	9.50	6.93	5.27	4.00	3.00	2.00	1.22	.55	0	0	0
290	300	10.00	7.33	5.63	4.30	3.27	2.27	1.40	.73	.07	0	0
300	320	11.00	8.29	6.35	5.02	3.81	2.81	1.81	1.09	.43	0	0
320	340	12.07	9.29	7.07	5.74	4.41	3.35	2.35	1.45	.79	.12	0
340	360	13.27	10.29	7.87	6.46	5.13	3.89	2.89	1.89	1.15	.48	0
360	380	14.47	11.29	8.77	7.18	5.85	4.51	3.43	2.43	1.51	.84	.17
380	400	15.67	12.42	9.67	8.00	6.57	5.23	3.97	2.97	1.97	1.20	.53
400	420	16.90	13.62	10.58	8.92	7.30	5.97	4.63	3.52	2.52	1.57	.90
420	440	18.30	14.82	11.58	9.92	8.25	6.77	5.43	4.12	3.12	2.12	1.30
440	460	19.70	16.02	12.77	10.92	9.25	7.58	6.23	4.90	3.72	2.72	1.72
460	480	21.10	17.31	13.97	11.97	10.25	8.58	7.03	5.70	4.37	3.32	2.32
480	500	22.50	18.71	15.17	13.17	11.25	9.58	7.92	6.50	5.17	3.92	2.92
500	520	23.90	20.11	16.37	14.37	12.37	10.58	8.92	7.30	5.97	4.63	3.52
520	540	25.30	21.51	17.72	15.57	13.57	11.58	9.92	8.25	6.77	5.43	4.12
540	560	26.70	22.91	19.12	16.78	14.77	12.77	10.92	9.25	7.58	6.23	4.90
560	580	28.10	24.31	20.52	18.18	15.97	13.97	11.97	10.25	8.58	7.03	5.70
580	600	29.50	25.71	21.92	19.58	17.25	15.17	13.17	11.25	9.58	7.92	6.50
600	620	30.90	27.11	23.32	20.98	18.65	16.37	14.37	12.37	10.58	8.92	7.30
620	Over	Amount shown on the line above plus seven percent (7%) of exces over $620.00.										

MONTHLY

Number of Exemptions

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$00	$ 5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	10	.20	0	0	0	0	0	0	0	0	0	0
10	20	.40	0	0	0	0	0	0	0	0	0	0
20	40	.80	0	0	0	0	0	0	0	0	0	0
40	50	1.00	0	0	0	0	0	0	0	0	0	0
50	60	1.20	0	0	0	0	0	0	0	0	0	0
60	70	1.40	0	0	0	0	0	0	0	0	0	0
70	80	1.60	.11	0	0	0	0	0	0	0	0	0
80	92	1.84	.32	0	0	0	0	0	0	0	0	0
92	96	1.92	.39	0	0	0	0	0	0	0	0	0
96	100	2.00	.47	0	0	0	0	0	0	0	0	0
100	104	2.08	.54	0	0	0	0	0	0	0	0	0
104	108	2.16	.61	0	0	0	0	0	0	0	0	0
108	112	2.24	.68	0	0	0	0	0	0	0	0	0
112	116	2.32	.75	0	0	0	0	0	0	0	0	0
116	120	2.40	.83	0	0	0	0	0	0	0	0	0
120	124	2.48	.90	0	0	0	0	0	0	0	0	0
124	128	2.56	.97	0	0	0	0	0	0	0	0	0
128	132	2.64	1.04	0	0	0	0	0	0	0	0	0
132	136	2.72	1.11	0	0	0	0	0	0	0	0	0
136	140	2.80	1.19	0	0	0	0	0	0	0	0	0
140	144	2.88	1.26	0	0	0	0	0	0	0	0	0
144	148	2.96	1.33	0	0	0	0	0	0	0	0	0
148	152	3.04	1.40	.07	0	0	0	0	0	0	0	0
152	156	3.12	1.47	.14	0	0	0	0	0	0	0	0
156	160	3.20	1.55	.21	0	0	0	0	0	0	0	0
160	164	3.28	1.62	.29	0	0	0	0	0	0	0	0
164	168	3.37	1.69	.36	0	0	0	0	0	0	0	0
168	172	3.49	1.76	.43	0	0	0	0	0	0	0	0
172	176	3.61	1.83	.50	0	0	0	0	0	0	0	0
176	180	3.73	1.91	.57	0	0	0	0	0	0	0	0
180	184	3.85	1.98	.65	0	0	0	0	0	0	0	0
184	188	3.97	2.05	.72	0	0	0	0	0	0	0	0
188	192	4.09	2.12	.79	0	0	0	0	0	0	0	0
192	200	4.33	2.27	.93	0	0	0	0	0	0	0	0
200	204	4.45	2.34	1.01	0	0	0	0	0	0	0	0
204	208	4.57	2.41	1.08	0	0	0	0	0	0	0	0
208	212	4.69	2.48	1.15	0	0	0	0	0	0	0	0
212	216	4.81	2.55	1.22	0	0	0	0	0	0	0	0
216	220	4.93	2.63	1.29	0	0	0	0	0	0	0	0
220	224	5.05	2.70	1.37	.03	0	0	0	0	0	0	0
224	228	5.17	2.77	1.44	.10	0	0	0	0	0	0	0
228	232	5.29	2.84	1.51	.18	0	0	0	0	0	0	0
232	236	5.41	2.91	1.58	.25	0	0	0	0	0	0	0
236	240	5.53	2.99	1.65	.32	0	0	0	0	0	0	0

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
$240	$248	$5.77	$3.13	$1.80	$ .46	$0	$0	$0	$0	$0	$0	$0
248	256	6.01	3.37	1.94	.61	0	0	0	0	0	0	0
256	264	6.25	3.46	2.09	.75	0	0	0	0	0	0	0
264	272	6.49	3.68	2.23	.90	0	0	0	0	0	0	0
272	280	6.73	3.89	2.37	1.04	0	0	0	0	0	0	0
280	288	6.97	4.11	2.52	1.18	0	0	0	0	0	0	0
288	296	7.21	4.32	2.66	1.33	0	0	0	0	0	0	0
296	304	7.45	4.54	2.81	1.47	.14	0	0	0	0	0	0
304	312	7.69	4.76	2.95	1.62	.28	0	0	0	0	0	0
312	320	7.93	4.97	3.09	1.76	.43	0	0	0	0	0	0
320	328	8.17	5.19	3.24	1.90	.57	0	0	0	0	0	0
328	336	8.44	5.40	3.41	2.05	.72	0	0	0	0	0	0
336	344	8.76	5.62	3.62	2.19	.86	0	0	0	0	0	0
344	352	9.08	5.84	3.84	2.34	1.00	0	0	0	0	0	0
352	360	9.40	6.05	4.05	2.48	1.15	0	0	0	0	0	0
360	368	9.72	6.27	4.27	2.62	1.29	0	0	0	0	0	0
368	376	10.04	6.48	4.49	2.77	1.44	.10	0	0	0	0	0
376	384	10.36	6.70	4.70	2.91	1.58	.25	0	0	0	0	0
384	392	10.68	6.92	4.92	3.06	1.72	.39	0	0	0	0	0
392	400	11.00	7.13	5.13	3.20	1.87	.53	0	0	0	0	0
400	420	11.80	7.68	5.67	3.67	2.23	.89	0	0	0	0	0
420	440	12.60	8.28	6.21	4.21	2.59	1.25	0	0	0	0	0
440	460	13.40	9.07	6.75	4.75	2.95	1.61	.28	0	0	0	0
460	480	14.20	9.87	7.29	5.29	3.31	1.97	.64	0	0	0	0
480	500	15.00	10.67	7.83	5.83	3.83	2.33	1.00	0	0	0	0
500	520	16.00	11.47	8.39	6.37	4.37	2.69	1.36	.03	0	0	0
520	540	17.00	12.27	9.11	6.91	4.91	3.05	1.72	.39	0	0	0
540	560	18.00	13.07	9.83	7.45	5.45	3.45	2.08	.75	0	0	0
560	580	19.00	13.87	10.55	7.99	5.99	3.99	2.44	1.11	0	0	0
580	600	20.00	14.67	11.27	8.60	6.53	4.53	2.80	1.47	.13	0	0
600	640	22.00	16.58	12.71	10.04	7.61	5.61	3.61	2.19	.85	0	0
640	680	24.13	18.58	14.15	11.48	8.81	6.69	4.69	2.91	1.57	.24	0
680	720	26.53	20.58	15.73	12.92	10.25	7.77	5.77	3.77	2.29	.96	0
720	760	28.93	22.58	17.53	14.36	11.69	9.03	6.85	4.85	3.01	1.68	.35
760	800	31.33	24.83	19.33	16.00	13.13	10.47	7.93	5.93	3.93	2.40	1.07
800	840	33.80	27.23	21.17	17.83	14.60	11.93	9.27	7.03	5.03	3.13	1.80
840	880	36.60	29.63	23.17	19.83	16.50	13.53	10.87	8.23	6.23	4.23	2.60
880	920	39.40	32.03	25.53	21.83	18.50	15.17	12.47	9.80	7.43	5.43	3.44
920	960	42.20	34.62	27.93	23.93	20.50	17.17	14.07	11.40	8.73	6.63	4.64
960	1000	45.00	37.42	30.33	26.33	22.50	19.17	15.83	13.00	10.33	7.83	5.84
1000	1040	47.80	40.22	32.73	28.73	24.73	21.17	17.83	14.60	11.93	9.27	7.04
1040	1080	50.60	43.02	35.43	31.13	27.13	23.17	18.83	16.50	13.53	10.87	8.24
1080	1120	53.40	45.82	38.23	33.57	29.53	25.53	21.83	18.50	15.17	12.47	9.80
1120	1160	56.20	48.62	41.03	36.37	31.93	27.93	23.93	20.50	17.17	14.07	11.40
1160	1200	59.00	51.42	43.83	39.17	34.50	30.33	26.33	22.50	19.17	15.84	13.00
1200	1240	61.80	54.22	46.63	41.97	37.30	32.73	28.73	24.74	21.17	17.84	14.60
1240	1280	64.60	57.02	49.43	44.77	40.10	35.43	31.13	27.14	23.17	19.84	16.50
1280	Over	Amount shown on line above plus seven percent (7%) of excess over $1280.00.										

Department
of the
Treasury
Internal
Revenue
Service

Third Class Bulk Rate
Postage and Fees Paid
Official Business
POSTMASTER: This matter must be forwarded and delivered without payment of postage due. If undeliverable after forwarding handle as specified in section 159.418.

Circular E

Employer's Tax Guide

Income Tax

The Tax Reform Act of 1976 extended the present income tax withholding rates through December 31, 1977. However, the Act amended sections of the Internal Revenue Code that will affect the amount of tax withheld. The principal changes were:

1. Beginning in 1977, alimony is a deduction from gross income rather than an itemized deduction. Additional withholding allowance(s) may be claimed for this deduction.
2. Beginning in 1976, additional withholding allowance(s) may be claimed for tax credit(s). See section 13.
3. Beginning in 1976, "sick pay," now referred to as "disability income," exclusion rules have been revised. The income tax exclusion now applies only to an employee retired for disability who is permanently and totally disabled and who is under the age of 65. The exclusion is reduced dollar for dollar by adjusted gross income (before the exclusion) in excess of $15,000. See section 8. However, no change has been made in the tax rules whereby disability income (sick pay) payments may be exempt from social security (FICA) tax. See page 15.

Employee's Withholding Allowance Certificate

Employees may wish to file a new Form W–4 claiming additional withholding allowances for alimony, itemized deductions, or tax credits. See section 13. This Circular contains two copies of the revised Form W–4. You may obtain additional copies from your local Internal Revenue office.

Students and other employees who expect to have no income tax liability for the year may be eligible to file Form W–4E. Tax liability is defined as the amount of tax due before any credits for withholding are applied. See section 13.

Please display the poster on page 47 so that your employees will be aware of how the new tax law affects their income tax withholding.

Federal Unemployment Tax

The rate of tax has been increased to 3.4 percent from 3.2 percent for wages paid after December 31, 1976. The wage base remains at the first $4,200 of wages paid each employee during 1977. See sections 2, 4, 14, and 17.

Special Classes of Employment and Types of Payments

The chart on pages 12 through 16 will aid you in determining the correct tax treatment for employment taxes for special classes of employment and special types of payment. Note that page 15 describes changes to the social security tax liability of certain employers previously exempt under Internal Revenue Code section 501(c)(3).

Social Security Tax Base Increases

The maximum amount of wages subject to social security (FICA) taxes has been increased to $16,500 for wages paid in 1977.

Magnetic Tape Reporting

Employers required to file wage and information documents are encouraged to do so on magnetic tape rather than on paper forms. See section 23.

Federal Tax Deposits

Rules pertaining to the deposit of withheld income and social security taxes remain unchanged. However, the Internal Revenue Service is presently considering revisions to these rules and will notify employers when such revisions may occur.

Publication 15
(Rev. November 1976)

Calendar

Note: *If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.*

On or Before January 31 and at End of Employment

Give each employee a completed Form W–2, Wage and Tax Statement. Give annuitants a completed Form W–2P. See section 21.

On or Before January 31

For Federal Unemployment Tax.—File Form 940, Employer's Annual Federal Unemployment Tax Return. If you deposited the full amount of tax when due, you are allowed ten additional days to file the return. See sections 2, 4, 14, and 17.

On or Before February 28

For Income Tax Withholding.—File Form W–3, Transmittal of Income and Tax Statements, and include all required Internal Revenue Service copies (Copy A) of Forms W–2 and W–2P furnished employees/annuitants for the preceding calendar year. See section 22.

On or Before April 30, July 31, October 31, and January 31

Deposit Federal unemployment tax due if more than $100.

File a quarterly return on Form 941 or 941E and pay balance of undeposited taxes. If you deposited the full amount of taxes when due, you are allowed ten additional days to file the return.

Before December 1

For Income Tax Withholding.—Request a new Form W–4 from each employee whose withholding allowances will be different in the next year from those shown on the employee's current Form W–4.

On May 1

Discontinue the exemption from withholding for each employee who has not given you a new Form W–4E. See section 13.

Reminders

When Hiring New Employees

For Income Tax Withholding.—Ask each new employee to complete either Form W–4, withholding allowance certificate, or Form W–4E, exemption from withholding.

For Social Security (FICA) Taxes.—Record the number and name from each new employee's social security card. An employee who does not have a number should apply for one on Form SS–5. See section 5.

When Paying Wages or Annuities

For Income Tax Withholding.—Withhold tax from each wage payment or supplemental unemployment compensation plan benefit payment in accordance with your employee's Form W–4 and the applicable withholding rate. Withhold tax from annuity payments, if requested on Form W–4P.

For Social Security (FICA) Taxes.—Withhold 5.85 percent from each wage payment. If employee reported tips, see section 7.

Table of Contents

Section No. *Page No.*
1. Purpose 2
2. Who Are Employers 2
   Federal, State, Local Government Employers 3
3. Employer Identification Number 3
4. Who Are Employees 3
5. Employee's Social Security Number 3
6. What Are Taxable Wages 3
7. What Are Taxable Tips 4
8. Disability Income (Sick Pay) 4
9. Household Employees 4
10. Partially Exempt Employment 5
11. Payroll Period 5
12. Supplemental Wage Payments Including Tips 5
13. Marital Status and Withholding Allowances 5
14. Computing Employment Taxes 6
15. Quarterly Return of Withheld Income Tax and Social Security (FICA) Taxes 6
16. Adjustments 7

Section No. *Page No.*
17. Paying Federal Unemployment Tax 7
18. Depositing Withheld Income Tax and Social Security (FICA) Taxes 8
19. Using Government Depositories 8
20. Separate Accounting for Failure to Pay Withheld Taxes 9
21. Statements for Employees and Annuitants 9
22. Report of Withheld Income Tax 10
23. Magnetic Tape Reporting 10
24. Records To Be Kept 10
   Exhibit of Form 941 11
   Chart for Special Rules of Various Types of Services and Payments 12–16
   Income Tax Withholding—Percentage Method 17–19
   Income Tax Withholding Tables 20–39
   Social Security Employee Tax Table 40–42
   Form W–4 43–46
   Bulletin Board Poster 47

Instructions

1. Purpose

This Circular summarizes employers' responsibilities for withholding, depositing, paying, and reporting Federal income tax, social security taxes, and Federal unemployment tax.

Except as shown in the chart on pages 12 through 16, these taxes apply to every employer who pays taxable wages to employees or who has employees who report tips. For more detailed information, consult your local Internal Revenue Service office or see the Employment Tax Regulations.

The information in this circular applies to all employment taxes unless specifically excepted or clearly inapplicable. For railroad retirement taxes, see instructions for Form CT–1.

2. Who Are Employers

An employer is a person or organization for whom an individual performs a service as an employee. It includes any person or organization paying wages to a former employee after termination of employment.

For income tax withholding.—For income tax withholding purposes, the term "employer" includes organizations that may be exempt from income tax, such as religious and government organizations, and that may or may not be exempt from social security and Federal unemployment taxes.

For Federal unemployment tax.—The term "employer" includes any person or organization that during the current or preceding calendar year: (a) paid wages of $1,500 or more in any calendar quarter, or (b) had one or more employees at any time in each of 20 calendar weeks (not necessarily consecutive).

3. Employer Identification Number

Show your employer identification number on all forms, attachments, and correspondence you send to the Internal Revenue Service and the Social Security Administration.

You should have only one identification number. If you have more than one and have not been told which one to use, notify the Internal Revenue Service Center where you file your return. Give the numbers you have, the name and address to which each number was assigned, and the address of your principal place of business. The Service will tell you which number to use.

If you acquired another employer's business, do not use the number assigned to that employer.

If you have not applied for an identification number, you should do so on Form SS–4, available from any Internal Revenue Service office or Social Security Administration office.

If you have not received your number by the time a return or statement is due, enter "Applied for" and the date of application in the space for the number.

Employer identification numbers are also used to identify the tax accounts of various organizations and entities having no employees.

4. Who Are Employees

Common Law Employees.—Anyone performing services subject to the will and control of an employer *both* as to what shall be done and how it shall be done, is an employee for purposes of these taxes. This applies even if the employer permits the employee considerable discretion and freedom of action, if the employer has the *legal right* to control both the method and the result of the services.

Some characteristics of an "employee" are that the employer ordinarily has the right to discharge the employee and usually furnishes the tools and a place to work.

In general, individuals in business for themselves are not employees. For example, physicians, lawyers, dentists, veterinarians, construction contractors, public stenographers, and others who follow an independent trade, business, or profession in which they offer their services to the public are not employees.

If an employer-employee relationship exists, describing the relationship as anything other than that of employer and employee is immaterial. It does not matter that the employee is designated as a partner, coadventurer, agent, or independent contractor; nor does it matter how the payments are measured, how they are paid, or what they are called; nor whether the individual is employed full or part time.

There is no distinction between classes of employees. Superintendents, managers, and other supervisory personnel are employees. Generally, an officer of a corporation is an employee, but a director, in the capacity as such, is not. An officer who performs no services, or only minor ones, and who neither receives nor is entitled to receive remuneration is not considered an employee.

Whether an employer-employee relationship exists under the usual common law rules will be determined, when in doubt, by an examination of the facts in each case.

If you wish a ruling on whether a worker is an employee, file Form SS–8 available at local Internal Revenue Service offices.

Statutory Employees.—For Federal unemployment tax, the term "employee" also means individuals described in paragraphs (a) and (d) below, who perform services for remuneration under the conditions in the last paragraph of this section.

For social security taxes, the term "employee" also means any of the following who perform services for remuneration under the conditions in the last paragraph of this section—

(a) an agent-driver or commission-driver who distributes meat, vegetable, fruit, bakery products, beverages (other than milk), laundry or dry-cleaning services, for the principal;

(b) a full-time life insurance salesperson;

(c) a homeworker working according to specifications of the person for whom the services are performed, on materials or goods furnished by and required to be returned to that person or a designate; or

(d) a traveling or city salesperson, other than an agent-driver or commission-driver, engaged full time in soliciting and transmitting to the principal (except for side-line sales on behalf of some other person) orders from wholesalers, retailers, contractors, operators of hotels, restaurants, or other similar establishments, for merchandise for resale or supplies for use in their business operations.

An individual in any of these categories is an employee for social security tax purposes, and if in category (a) or (d) is an employee for Federal unemployment tax purposes, if the service contract contemplates personal performance of substantially all the services. But if the individual has a substantial investment in facilities used to perform the services (except facilities for transportation), or if the services are a single transaction not part of a continuing relationship with the person for whom they are performed, the individual is not an employee.

5. Employee's Social Security Number

Record the name and number of each employee exactly as they appear on the social security card.

If a new employee does not have a social security card, have the employee obtain one at any Social Security Administration office.

6. What Are Taxable Wages

Wages subject to (a) income tax withholding, (b) social security taxes, and (c) Federal unemployment tax con-

Federal Government Employers.—The information in this circular is applicable to Federal agencies. Federal agencies should refer to Chapter 4000, Part III, of the Treasury Fiscal Requirement Manual for procedures to use in accounting for withheld Federal income tax and social security taxes, all of which are collected in the U.S. Treasury at the time actually withheld.

State and Local Government Employers.—Generally, only the information in this circular on Federal income tax withholding is applicable to State and local government employment. *State and local government employers should not include social security contributions with their deposits of withheld income taxes. They should report withheld income taxes to Internal Revenue Service on Form 941E.* Information on reporting and acquiring social security coverage may be obtained from the appropriate State official.

Other Social Security Tax Information.—If you are an agricultural employer, refer to Circular A. Employers of household employees should refer to section 9 of this circular. For self-employment information, refer to the Form 1040 instructions and Schedule SE (Form 1040). You may obtain the circulars and forms from any Internal Revenue Service office.

sist of all remuneration, whether in cash or other forms, you pay an employee for services performed (for exceptions, see section 8 and pages 12 through 16). "Wages" include all types of employee remuneration, including salaries, vacation allowances, bonuses, and commissions. It is immaterial whether payments are based on the hour, day, week, month, or year, or on a piecework or percentage plan. For treatment of tips, see section 7. For reporting "Other Compensation" not subject to withholding on Form W–2, see section 21.

Measure wages paid in any form other than money by the fair market value of the goods, lodging, meals, or other consideration you give in payment for services. (See page 14.)

If you pay wages in a form other than money, make sure the tax is available for payment.

Amounts you pay specifically for traveling or other ordinary and necessary expenses incurred or reasonably anticipated in your business are not taxable wages. You must identify traveling and other reimbursed expenses either by making a separate payment or by specifically indicating the separate amounts if you combine wages and expense allowances in a single payment.

Supplemental Unemployment Compensation Benefits.—For Federal income tax withholding purposes, treat supplemental unemployment compensation benefits as if wages to the extent the benefits are includible in your employee's gross income. This applies if you pay your employee benefits because of the employee's involuntary separation from employment, temporary or otherwise, under a plan to which you are a party. The separation must be because of a reduction in force, discontinuance of a plant or operation, or similar condition.

Moving Expenses.—Reimbursements you make to an employee for moving expenses are not subject to withholding if, at the time paid, it is reasonable to believe the employee is entitled to a deduction for them. You must withhold, however, if you believe that the employee is not entitled to a deduction. See Publication 521, Tax Information on Moving Expenses, and sections 12 and 21 of this circular.

7. What Are Taxable Tips

Your employee must report cash tips to you on or before the 10th day of the month following the month the tips were received. The amount of tips required to be reported to you is the total of cash tips received by your employee; that is, tips paid over by you to the employee for charge customers plus tips received by the employee directly from the customer. No report is required for a month in which the tips were less than $20. An employee must report the tips by giving you a Form 4070 or a statement showing (a) the employee's name, address, and social security number, (b) your name and address, (c) the calendar month or period the statement covers, and (d) the total tips.

You must collect both employee social security tax and income tax on tips the employee reports, from wages due the employee or from other funds the employee makes available. The social security employer tax does not apply to tips. Discontinue collecting social security employee tax when the employee's combined wages and tips total $16,500 for the year. However, your liability for employer tax on wages continues until the wages other than tips total $16,500 for the year. Income tax withholding applies for the entire year on wages and tips, even though social security limits have been reached.

Example: John Smith, a waiter employed by the Ritz Restaurant, receives regular wages of $200 a week. He also receives and reports to his employer tips of $200 a week. The employer must pay the employer's share of FICA tax on $10,400 for the year (52 weeks × $200 a week = $10,400). FICA deductions from the employee's wages will cease when his tips and wages combined reach $16,500 for the year, but income tax withholding continues.

Include in column 7 of Form 941 all tips your employees report during the quarter, until the tips and other wages reach $16,500 for the calendar year, whether or not sufficient employee funds were available to collect the tax. To report tips on a form separate from that used for wages, you may use Form 941a Continuation Sheet. List the tips in column 7 and show the total of this income in item 9, Schedule A, Form 941.

If, by the 10th day of the month following the month when you received an employee's report on tips, you have not had sufficient employee funds available to deduct the employee tax, you are no longer liable to collect it. See instructions on Form 941. You must show the uncollected FICA tax on Form W–2.

Railroad employers should refer to the instructions for Form CT–1.

See the chart on page 16 for treatment of tips for Federal unemployment tax purposes.

8. Disability Income (Sick Pay)

The tax law formerly allowing a sick pay exclusion for payments under a wage continuation plan for illness or injury, or for certain disability pension payments, has been changed significantly.

In reporting wages for Federal income tax purposes, employees retired for disability may exclude certain payments the employer makes under a wage continuation plan for a period during which the disability retiree is absent from work because of permanent and total disability.

If the disability retiree and the employer had contributed to the plan, any benefits attributable to the disability retiree's contributions are excludable without limit, but there are limitations and restrictions on the exclusion of the benefits attributable to the employer's contributions.

These restrictions are:

(a) The disability retiree must—

(i) not have attained age 65 before the close of the tax year, and

(ii) have retired on disability, and when retired, was permanently and totally disabled, and

(iii) if married, file a joint return (unless the husband and wife lived apart for the entire tax year), and

(iv) not have reached the mandatory retirement age (generally the age at which employee would have been required to retire under your retirement program had he or she not become disabled) at the beginning of the taxable year, and

(v) not have made an irrevocable election not to claim the disability income exclusion.

(b) If the adjusted gross income for the year (before the exclusion for disability payments) exceeds $15,000, the exclusion is reduced dollar for dollar by the amount the adjusted gross income exceeds $15,000.

(c) The exclusion does not apply to the amount of the disability payments that exceeds $100 per week.

If an employee retired before January 1, 1976, and either retired on disability or was entitled to retire on disability, and on January 1, 1976, was permanently and totally disabled, the employee will be considered to have met the requirement of (a)(ii) above.

See page 15 for social security treatment of disability payments.

9. Household Employees

You may withhold income tax from remuneration you pay your household employee if you both voluntarily agree.

You should use the $50-a-quarter test to determine whether social security taxes apply to household services performed in or about your private home (other than on a farm operated for a profit). The taxes apply to all cash wages paid, regardless of when earned, if you pay your household employee $50 or more cash wages in a calendar quarter. The $50-a-quarter test applies separately to each household employee.

Social security taxes do not apply to cash wages for domestic service in your home if performed by your spouse, or by your son or daughter under age 21.

These taxes do not apply to cash wages for domestic service your mother or father performs, unless (a) you have in your home a son or daughter who is under age 18 or who has a physical or mental condition requiring the personal care of an adult for at least four continuous weeks in the quarter, and (b) you are a widow (widower) or are divorced, or you have a spouse in your home who, because of a physical or mental condition, is incapable of caring for your son or daughter for at least four continuous weeks in the quarter.

The taxes apply only to cash wages paid to household employees who meet the $50-a-quarter test. Checks, money orders, etc., are the same as cash, but the value of food, lodging, clothing, car tokens, and other non-cash items furnished to a household employee is not subject to social security tax.

If you file Form 941 for business employees, you may include household employees also. Otherwise, report them on Form 942. You must file Copy A of Form W–2 for each employee with your Form 942 for the quarter ending December 31 (or with your final return for an earlier quarter).

10. Partially Exempt Employment

If half or more of your employee's time in a pay period is spent performing services subject to the taxes, all amounts you paid to the employee for services performed in that pay period are taxable. If less than half of the employee's time is spent performing services subject to the taxes, none of the amount you paid to the employee is taxable for Federal employment tax purposes, including income tax withholding.

11. Payroll Period

For income tax withholding, the payroll period is the *period of service* for which you ordinarily pay wages.

If you have a regular payroll period, withhold income tax based on that period, even though your employee does not work the full period.

If you have no payroll period, withhold the tax as if you paid wages on a daily or miscellaneous payroll period. This method requires determining the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count the number of days from the payment date back to the latest of the following: (a) the last wage payment made during the same calendar year, (b) the date employment began if during the same calendar year, or (c) January 1 of the same year.

If you pay an employee for a period of less than one week, and the employee signs a statement under penalties of perjury that the employee is not working for wages subject to withholding for any other employer during the same calendar week, you may compute the withholding based on a weekly, instead of a daily or miscellaneous, payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must notify you within 10 days. After that you must compute the withholding based on the daily or miscellaneous period.

12. Supplemental Wage Payments Including Tips

If you include supplemental wages such as bonuses, commissions, overtime pay, back pay including retroactive wage increases, or reimbursements for nondeductible moving expenses (as noted in section 6) in the same payment with regular wages, withhold the income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If you pay supplemental wages separately from regular wages, the income tax withholding method depends partly on whether you withheld income tax from your employee's regular wages.

If you have withheld income tax from your employee's regular wages, you may choose one of the following methods for withholding income tax on the supplemental wages. (1) You may withhold 20 percent without taking into account any withholding allowances your employee claimed on Form W–4, or (2) you may add the supplemental wages to the regular wages paid within the same calendar year for the current or last preceding payroll period, determine the income tax to withhold as if the aggregate amount were a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment.

If you have not withheld income tax from the employee's regular wages (for example, if your employee's withholding allowances exceed the employee's wages) you must use method (2) above. You must add the supplemental wages to the regular wages you paid within the same calendar year for the current or last preceding payroll period, and withhold income tax on the total as though the supplemental wages and regular wages were one payment for a regular payroll period.

Tips Treated as Supplemental Wages.—If an employee receives regular wages and reports tips, determine the income tax to withhold as if the tips reported were a supplemental wage payment. If you have not withheld income tax from your employee's regular wages, you must add the reported tips, as you would other supplemental wages, to the regular wages you paid within the same calendar year for the current or last preceding payroll period, and withhold income tax as though the tips and regular wages were one payment. If, however, you have withheld income tax from the regular wages, you may choose to withhold on the tips either by method (1) or method (2), described above.

You must withhold, from wages or from other funds the employee makes available, the income tax on tips.

Vacation Pay.—If an employee [illegible]ceives vacation pay for an absence, [illegible] subject to withholding as though it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is in addition to regular wages for the vacation period, it is treated as a supplemental wage payment. If the vacation pay is for a time that exceeds your normal payroll period, you should allocate it over the payroll periods for which you pay it.

13. Marital Status and Withholding Allowances

To determine income tax withholding, you must take into account the following:

(a) **Wages paid.**—(Including tips reported) during the payroll period.

(b) **Marital status.**—There are separate withholding tables for single and married employees.

(c) **Withholding allowances.**—These correspond with the exemptions allowable on the employee's Federal income tax return for self, spouse, age, blindness, and dependents.

Each person your employee claims as a dependent must meet all of the following tests:

(1) *Income.*—The dependent must receive less than $750 income. (If your employee's child* was under 19 or was a full-time student, ignore this test.)

(2) *Support.*—The dependent must receive over half of his or her support from your employee.

(3) *Married dependents.*—A married dependent must not have filed a joint return with his or her spouse.

(4) *Citizenship or residence.*—The dependent must be either: a citizen or resident of the U.S.; a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) *Relationship.*—The dependent must meet one of the following tests:

(i) Must be related to the employee as one of the following (if your employee files jointly, the dependent can be related to either spouse):

*Child
Mother
Father
Grandparent
Brother
Sister
Grandchild
Stepbrother
Stepsister
Stepmother
Stepfather
Mother-in-law
Father-in-law
Brother-in-law
Sister-in-law
Son-in-law
Daughter-in-law
Or if related by blood:
  Uncle
  Aunt
  Nephew
  Niece

---

*Child includes:

Your employee's son, daughter, stepson, or stepdaughter.

A child who lived in your employee's home as a member of the family, if placed with your employee by an authorized placement agency for legal adoption.

A foster child who lived in your employee's home as a member of the family for the whole year.

(ii) Must be a person who lived in your employee's home as a member of the family for the whole year.

(d) Special withholding allowance.—This additional allowance is used **only** for withholding purposes. Each single person and each married person whose spouse is not also employed is entitled to one special withholding allowance. This allowance may not be claimed by either spouse if both are employed nor by any employee who has two or more concurrent jobs.

(e) Additional withholding allowances based on itemized deductions.—These are used **only** for withholding purposes and are allowable only if an employee claims them on Form W–4. Alimony is no longer an itemized deduction, but rather is now a deduction from gross income. Additional withholding allowances may be claimed for alimony. For further details, see Form W–4.

(f) Additional withholding allowances based on tax credits.—The withholding allowances based on the earned income credit, the credit for the elderly, or the credit for child care expenses are used only for withholding purposes and are allowable only if an employee claims them on Form W–4. For further details, see that form.

(g) Exemption from withholding for nontaxable individuals.—If an employee gives you a completed Form W–4E certifying no income tax liability for the prior year and expecting none for the current year, the employee's wages will be exempt from Federal income tax withholding. But see, "Invalid Certificates" on this page. Employees must file Form W–4E annually if they wish to continue the exemption.

Form W–4, Employee's Withholding Allowance Certificate.—Ask each new employee to give you a signed Form W–4 on or before starting employment. Make the new employee's Form W–4 effective the first wage payment. If an employee does not furnish a Form W–4, you must withhold tax as if the employee were a single person with no withholding allowances.

Form W–4 remains in effect until a new one is furnished. But see, "Invalid Certificates" on this page.

Special Rules on Marital Status.—An employee whose spouse died during the current taxable year may claim the "married status" for that year on Form W–4.

An employee whose spouse died during either of the two preceding taxable years may claim married status if: (1) the employee's home is maintained as a household that is the principal place of abode of the employee's child or stepchild for whom the employee is entitled to an exemption, and (2) the employee was entitled to file a joint return with the deceased spouse in the year of death.

A nonresident alien or a person married to a nonresident alien is considered single for withholding tax purposes.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

Invalid Certificates.—Any alteration of, or unauthorized addition to, Form W–4 or W–4E shall make the certificate invalid. An alteration is any deletion of the language of the certificate by which the employee certifies or affirms the correctness of the completed certificate. An unauthorized addition is any writing on the certificate other than the entries required. Any certificate which the employee clearly indicates to be false by making an oral or written statement to you on or before the date the employee furnishes such certificate is also invalid.

If you receive an invalid certificate, you must not consider it for computing withholding. You must inform the employee who submitted the certificate that it is invalid and request the employee to furnish you with another completed withholding allowance certificate. If the employee fails to comply with your request, you must withhold on the basis of a single person claiming no exemptions. If, however, a prior valid certificate is in effect, you must continue to withhold in accordance with the prior certificate.

You are not required to verify that the number of withholding allowances claimed is correct. However, if you have reason to believe that the employee has claimed an excessive number of withholding allowances, or in the case of Form W–4E that the employee has made a false statement, you should advise the District Director. Continue honoring the certificate that the employee has submitted.

14. Computing Employment Taxes

Income Tax Withholding From Wages.—You may determine how much income tax to withhold by using either the wage-bracket tables on pages 20 through 39, or the percentage method on pages 17 through 19.

Both methods distinguish between unmarried persons (either single or head of household) and married persons, and take into account the number of allowances the employee claims.

Publication 493 (Rev. April 1975) contains alternative formula tables for percentage withholding, alternative methods for withholding, and combined income tax and social security tax withholding tables.

Employees may have more than the required amount withheld by entering the desired additional amount on Form W–4.

Income Tax Withholding From Annuities.—If an annuitant files Form W–4P, Annuitant's Request for Federal Income Tax Withholding, you must withhold the amount of income tax the annuitant specifies, provided it is not less than $5 a month and does not reduce any annuity payment to less than $10. After the end of the year, give each annuitant a Form W–2P showing the gross annuity payments and the income tax withheld during the year.

Social Security Taxes.—For wages paid in 1977, the social security tax rate is 5.85 percent each on employees and employers, or a total of 11.7 percent of the first $16,500 of wages you pay each employee. (See section 7 for information on tips.) A convenient table that produces the same result as multiplying each wage payment by 5.85 percent is shown on pages 40 to 42, inclusive.

Federal Unemployment Tax.—The Federal unemployment tax is 3.4 percent of wages paid for 1977. The tax applies to the first $4,200 of wages you pay each employee during the calendar year. Generally, you may take a credit against your Federal unemployment tax (not in excess of 2.7 percent of taxable wages) for contributions you paid into State unemployment funds.

The Federal unemployment tax is imposed on employers and must not be deducted from employees' wages.

15. Quarterly Return of Withheld Income Tax and Social Security (FICA) Taxes

If you withhold income tax from wages or are liable for social security taxes, you must file a quarterly return on Form 941 (Form 941E in certain cases; see page 7) unless the only wages you pay are for domestic service or agricultural labor.

The dates the returns and tax payments are due are as follows:

Quarter	*Quarter ending*	*Due date*
Jan.–Feb.–Mar.	Mar. 31	Apr. 30
April–May–June	June 30	July 31
July–August–Sept.	Sept. 30	Oct. 31
Oct.–Nov.–Dec.	Dec. 31	Jan. 31

However, if you deposited the full amount of taxes when due for the quarter, you may file the return on or before the 10th day of the second month following the quarter.

Where to File.—File Form 941 with the Internal Revenue Service Center for the region in which your legal residence, principal place of business, or office or agency is located. Addresses are:

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110

Do not report more than one calendar quarter on one return.

Use the preaddressed form mailed to you. If you misplace the form, request a new one from your nearest Internal Revenue Service office in time to file the return when due. If you use a nonpreaddressed form, show your name and identification number as they appeared on previous returns.

If you go out of business or stop paying wages, you must file a final return. See section 22.

If you temporarily stop paying wages or are engaged in seasonal activities, you must file a return for each quarter even though you have no taxes to report.

For social security taxes of household employees only, you may round each wage payment to the nearest whole dollar to determine taxes and report wages on returns. If you do so, you must round every wage payment made to every household employee during the same quarter.

Form 941.—Form 941 (see page 11) must be filed quarterly by all employers subject to income tax withholding, social security taxes, or both, except that (1) State and local government employers and other organizations reporting only withheld income tax should use Form 941E, and (2) taxes on household employees' wages *may* be reported on Form 942. Taxes on agricultural employees' wages *must* be reported on Form 943. See section 7 for reporting tips on Form 941.

If Form 941 includes both business and household employees, identify the household employees in Schedule A either by grouping them after the list of business employees, under the heading "Household," or by inserting the letter "H" at the right of column 7, opposite the employee's name. Report household employees in a private home on a farm operated for profit as agricultural employees on Form 943.

Form 941E.—Form 941E is for reporting income tax withheld by State and local government employers and tax-exempt organizations that do not report social security taxes to the Internal Revenue Service.

It is also for reporting income tax withheld by certain payers of annuities.

A payer is the person making the annuity payment unless acting solely as an agent for another, in which case the other person is the payer.

Example 1. B, a bank, makes annuity payments only as an agent for an employee's trust. The trust is the payer. If the trust has no employees with wages subject to FICA taxes, it should file Form 941E.

Example 2. A, an insurance company, makes annuity payments under contracts purchased by individuals. A has employees with wages subject to FICA taxes. A must file Form 941 and combine the income tax withheld from annuities with income tax withheld from wages.

Form 941a.—This is a continuation sheet for listing more employees than can be shown conveniently on Schedule A, Form 941.

You may also use it in addition to Schedule A, Form 941, if you conduct business in more than one city or engage in two or more types of business, and have an agreement with the Social Security Administration to list your employees by establishment or place of employment under the Establishment Reporting Plan. For more information on this reporting method, obtain Inst. OAA–5019, "The Establishment Reporting Plan—A Statement for the Use of the Employer," from your local Social Security Administration office.

Penalties.—Both criminal and civil penalties are provided for willful failure to file returns and pay tax when due, and for willfully filing false or fraudulent returns. In certain cases, an officer or responsible employee of a corporation or a member or responsible employee of a partnership may become liable for payment of the withheld portion of the taxes.

16. Adjustments

Every return on which you report an adjustment for a preceding quarter must have an attached statement in duplicate explaining the adjustment, designating the return period to which the mistake relates, and giving other information called for in the instructions on the return.

If you deduct no tax, or less than the correct amount of tax (other than tax on tips), from any wage payment, you may deduct the amount of undercollection from later payments to your employee. However, you are liable for any underpayment. Reimbursement is a matter for settlement between you and your employee.

If in any quarter you deduct more than the correct amount of tax from a wage payment, you should repay the overcollection to the employee. Keep as part of your records your employee's written receipt showing the date and amount of the repayment. Every overcollection for which your employee does not give you a receipt must be reported and paid with the return for the quarter in which you made the overcollection.

Form 941 tells how to correct mistakes in reporting withheld income and FICA taxes.

Since tips count against the $16,500 annual limit of wages subject to employee social security tax, but not against the employer tax, you may need to report wages in item 14, Form 941, for the employer tax, even though the employee tax limit has been reached. In those cases do not report any more tips for the employee in column 7, Schedule A. But continue to report in column 6 the wages you pay your employee until wages other than tips reach $16,500. Since the tax on item 14 is figured at the combined rate of 11.7 percent, you should deduct in item 17 an amount equal to 5.85 percent of any wages not subject to employee tax.

17. Paying Federal Unemployment Tax

On or before January 31 (see section 2), you must file an unemployment tax return, Form 940, and deposit or pay the balance of tax in full.

If you deposit the full amount of tax when due, you are allowed 10 additional days to file the return.

Each year the Service mails preaddressed Forms 940 to employers who filed returns for the previous year. Others should request Form 940 from the Internal Revenue Service.

You must deposit Federal unemployment tax in an authorized commercial bank or a Federal Reserve bank. Deposits must be made in accordance with instructions on the reverse of preinscribed Federal Tax Deposit Form 508 which must accompany each deposit.

For deposit purposes, you must compute Federal unemployment tax on a quarterly basis. You must deposit any amount due on or before the last day of the first month following the close of the quarter. (If you do not qualify as an employer until the second or third quarter, your deposit requirements do not begin until the end of the second or third quarters.)

To determine whether you must make a deposit for any of the first three quarters in a year compute the total tax by multiplying by .007 that part of the first $4,200 of each employee's annual wages that you paid during the quarter.

If the amount subject to deposit (plus the amount subject to deposit for any prior quarter but not deposited) is more than $100, deposit it during the first month following the quarter. If it is $100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter.

If the tax reportable on Form 940, less amounts deposited for the year, is more than $100, you must deposit the entire amount on or before January 31. If your tax for the year (less any deposits) is $100 or less, you may either deposit the tax or pay it with Form 940.

18. Depositing Withheld Income Tax and Social Security (FICA) Taxes

Note. If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Generally, you must deposit withheld income tax and social security taxes in an authorized commercial bank or a Federal Reserve bank. Include a preinscribed Federal Tax Deposit Form 501 with each deposit. If you employ agricultural labor, you must include a preinscribed Federal Tax Deposit Form 511 with each deposit of the taxes on their wages.

The amount of taxes determines the frequency of deposits. Your liability for these taxes accrues when wages are paid, not when your payroll period ends. The following rules and examples show how often you must make deposits:

(a) If at the end of a quarter, the total undeposited taxes are less than $200, you are not required to make a deposit. You may either pay the taxes directly to the Internal Revenue Service along with your quarterly Form 941 or 941E, or make a deposit.

Example: At the end of the second quarter, the total undeposited taxes for the quarter are $170. Since this is less than $200, you may either pay the entire amount directly to the Internal Revenue Service with your quarterly Form 941 or 941E, or make a deposit.

(b) If at the end of a quarter, the total undeposited taxes are $200 or more, you must deposit the entire amount on or before the last day of the next month. If the undeposited amount is $2,000 or more, see rule (d) below.

Example: Your taxes for each month of the second quarter are $75. You must deposit $225 on or before July 31.

(c) If at the end of any month (except the last month of a quarter), your cumulative undeposited taxes for the quarter are $200 or more and less than $2,000, you must deposit the taxes within 15 days after the end of the month. (This does not apply if you made a deposit for a quarter-monthly period that occurred during the month under the $2,000 rule in (d) below.)

Example A: Your taxes for each of the first two months of the second quarter are $300. You must deposit $300 within 15 days after both April 30 and May 31.

Example B: Your taxes for each of the first two months of the second quarter are $150. You must deposit $300 within 15 days after May 31.

Example C: Your taxes are $500 for each month of the second quarter. You must deposit $500 within 15 days after both April 30 and May 31, and $500 on or before July 31.

(d) If at the end of any quarter-monthly period, your cumulative undeposited taxes for the quarter are $2,000 or more, you must deposit the taxes within 3 banking days after the end of the quarter-monthly period. (Quarter-monthly periods end on the 7th, 15th, 22d, and last day of any month.) To determine banking days, exclude any local banking holidays observed by authorized commercial banks as well as Saturdays, Sundays, and legal holidays. You will meet the deposit requirements if: (1) you deposit at least 90 percent of the actual tax liability for the deposit period, and (2) if the quarter-monthly period occurs in a month other than the third month of a quarter, you deposit any underpayment with your first deposit that is required to be made after the 15th day of the following month. Any underpayment of $200 or more for a quarter-monthly period that occurs during the third month of the quarter must be deposited on or before the last day of the next month.

Example A: During April your taxes for each quarter-monthly period are $3,000. You must deposit $3,000 within 3 banking days after April 7, 15, 22, and 30.

Example B: During the second quarter your taxes for each quarter-monthly period are $700. You must deposit $2,100 within 3 banking days after April 22, May 15, June 7, and June 30.

Summary of Deposit Rules for Withheld Income Tax and Social Security Taxes

Deposit rule	Deposit due
1. If at the end of a quarter the total undeposited taxes are less than $200:	No deposit required. Pay balance directly to the Internal Revenue Service with your quarterly return, or make a deposit if you prefer.
2. If at the end of a quarter the total undeposited taxes are $200 or more:	On or before last day of next month. If $2,000 or more, see rule 4.
3. If at the end of any month (except the last month of a quarter), cumulative undeposited taxes for the quarter are $200 or more, but less than $2,000:	Within 15 days after end of month. (For the first 2 months of the quarter no deposit is required if you previously made a deposit for a quarter-monthly period that occurred during the month under the $2,000 rule in item 4, following.)
4. If at the end of any quarter-monthly period, cumulative undeposited taxes for the quarter are $2,000 or more:	Within 3 banking days after the quarter-monthly period ends.

19. Using Government Depositories

How to Deposit Taxes.—Fill in a preinscribed Federal Tax Deposit Form 501, Form 508, or Form 511, depending on the type of tax you are depositing, according to instructions on the reverse of the form.

Send each Federal tax deposit form and a single payment covering the taxes to be deposited to a commercial bank qualified as a depository for Federal taxes, or to a Federal Reserve bank, in accordance with instructions appearing on the reverse of the Federal tax deposit form. Make checks or money orders payable to the bank where you make your tax deposit. Contact your local bank or Federal Reserve bank for the names of authorized commercial bank depositories.

The timeliness of deposits is determined by the date the bank receives them. A deposit received by the bank after the due date will be considered timely if you establish that you mailed it two or more days before the due date.

How to Obtain Federal Tax Deposit Forms.—The Service will automatically send you preinscribed Federal tax deposit forms after you apply for an identification number. If you need additional forms, order them from the Internal Revenue Service Center where you file. Be sure to show your name, employer identification number, address, periods for which the forms are needed, and type of tax. **Request forms early.**

If your branch offices make tax deposits, obtain a supply of Federal tax deposit forms and distribute them to the branches so they can make deposits when due.

Do not use another employer's preinscribed forms. If you have not received Federal tax deposit forms by a deposit due date, mail your payment to the Internal Revenue Service Center where you file your return. Make it payable to the Internal Revenue Service and show on it your name, identification number, address, kind of tax, and period covered.

Deposit Record.—Before making a deposit, enter the amount of payment on the form. Your check or money order will be your receipt. The form will not be returned to you, but will be used to credit your tax account as identified by your employer identification number.

How to Claim Credit for Overpayments.—If you deposited more than the correct amount of taxes for a quarter, you may elect to have the overpayment refunded, or applied as a credit to your next return. Show the appropriate amount in item 22, Form 941. Enter in Schedule B of your next return any amount shown as a credit.

Penalty.—A 5 percent penalty is provided for failure, without reasonable cause, to make required deposits when due. Taxpayers who willfully claim credit on the record of Federal tax deposits or on page 1 of the return for deposits not made are subject to fine and/or other criminal penalties.

State and local government employers should deposit withheld income tax only. Do not deposit contributions payable under a Federal-State social security coverage agreement. Send any social security contributions and earnings reports to appropriate State officials.

20. Separate Accounting for Failure to Pay Withheld Taxes

Any employer who fails to pay over employee tax or withheld income tax, or who fails to make required deposits or payments, or to file tax returns, may be required to deposit those taxes in a special trust account for the U.S. Government and file monthly tax returns. Severe penalties are provided for failure to make such deposits and payments.

21. Statements for Employees and Annuitants

Wages Subject to Income Tax Withholding.—You must give a Form W–2 to each employee from whom you withheld income tax, or from whom you would have withheld tax if the employee had claimed no more than one withholding allowance.

You must also give a Form W–2 to each employee to whom you paid remuneration (which is includible in your employee's gross income) for services, including the cash value of such remuneration paid in any medium other than cash. This applies if you are engaged in a trade or business and the employee is covered by a deferred compensation plan described in section 404 of the Code (whether or not such plan is "qualified").

Supplemental Unemployment Compensation Benefits Subject to Income Tax Withholding.—Give a Form W–2 to each payee as if you had paid an employee wages.

Other Compensation.—You must use Form W–2 to report all other compensation (amounts includible in gross income but not subject to income tax withholding) that you pay an employee in your trade or business. This applies to cash or noncash payments. You should add "Other Compensation" to wages paid and tips reported and show the total in the box designated on Form W–2. (However, if you have a payroll system that makes it difficult to combine "Other Compensation" with wages and tips, you may avoid the problem by filing two Forms W–2, one of which shows wages and tips, and the other, "Other Compensation.") Include such items as—

(*a*) Traveling or other expense allowances, even though excluded from wages under section 6 of this circular, unless the employee accounts adequately to you. However, reimbursements for moving expenses not deductible by the employee, from which you have withheld income tax, are wages, and you must report them as such. Report any other reimbursements for moving expenses as "Other Compensation."

When reimbursing or paying your employee's moving expenses (whether to your employee, to a third party for the benefit of your employee, or by furnishing services in-kind to your employee), complete and furnish a Form 4782 for each move for which you reimburse or pay an employee. **Note:** *Different rules apply to the treatment of services in-kind furnished military personnel. See* **Publication 521.**

(*b*) The cost of group-term life insurance you purchase for an employee to the extent that it is includible in the employee's gross income under section 79 of the Internal Revenue Code.

(*c*) The value of noncash prizes or awards to retail commission salespersons whom you ordinarily pay solely on a cash commission basis, if you do not withhold income tax.

(*d*) Employer contributions to individual retirement accounts whether or not a deduction for such payments is allowable under Code section 219.

Uncollected Tax on Tips.—If during the year sufficient funds were not available to collect the employee social security tax on tips, enter the uncollected amounts on Form W–2.

Social Security Statements.—A Form W–2 is required for any employee under the rules stated in this section, and if the wages were also subject to social security (FICA) tax, the Form W–2 must show the FICA wages paid (including tips reported) and the FICA tax withheld. You must file Copy A of Form W–2 for each employee with your Form 942 for the quarter ending December 31 (or with your final return for an earlier quarter).

Example: You employed a maid in the calendar year 1976. You paid the maid $48.50 in the first quarter, $60.00 in each of the second and third quarters, and $49.25 in the fourth quarter. The amounts paid in the second and third quarters would have been reported and the tax paid on either Form 941 or Form 942. The Form W–2 would show $217.75 as "Wages, tips, and other compensation," $120 as wages subject to social security tax, and FICA tax deductions of $7.02.

When To Furnish Form W–2.—Give wage and tax statements on Form W–2 for a calendar year and any corrected statements made in the year to employees not later than January 31, of the following year. However, if an employee leaves your employ before the end of the calendar year and is not expected to return to work within the calendar year, you must give the employee the statement not later than 30 days after the last payment of wages is made to the employee. Copy A of Form W–2 should be retained by you for annual submission with Form W–3 or Form 942.

Correcting Form W–2.—If it is necessary to correct a Form W–2 after you have given it to an employee, you must issue the employee a corrected W–2.

The corrected statement must completely replace the original statement, i.e., all required data boxes must be completed on a corrected statement. For statements filed on paper, mark the corrected statements clearly as "Corrected Return" and check the box in the left margin. If a Form W-2 is lost or destroyed, give your employee a substitute copy clearly marked "Reissued Return."

Combined Federal-State Form.—To help employers in States where both Federal and State taxes must be withheld, a six-part Form W-2 may be used. The form may also be used where city or other subdivision taxes are withheld.

Privately Printed Forms.—You may use substitute paper Forms W-2, either for filing returns with IRS or for furnishing statements to employees.

See Revenue Procedure 75-15 on private printing of wage and tax statements and use of substitutes for information on acceptable formats of paper forms. You may obtain the Procedure at any Internal Revenue Service Center or district office. Since Revenue Procedures are updated from time to time, please be sure that you have the one currently in effect.

When you provide your employees with wage and tax statements on privately printed forms, print on them: "This information is being furnished on Form W-2 to the Internal Revenue Service." The Internal Revenue Service accepts these statements when they are attached to employees' annual tax returns, where the Form 1040 or Form 1040A instructions call for attaching Form W-2, and you should so advise your employees.

Annuities.—If you withhold Federal income taxes from payments to an annuitant, you must give the annuitant a Form W-2P. Although you are not required to provide this form when there is no Federal income tax withheld, the Service prefers that you do since it assists annuitants in preparing their income tax returns. You are required only to report any tax withheld and the gross amount of annuity payments for the year, but payers who can compute the taxable portion of the annuity should furnish this information, as it greatly assists annuitants in preparing their tax returns.

Form W-2P does not apply to:

1. Annuities and pensions wholly tax-exempt under the law; for example, social security benefits and Veteran's Administration payments, or

2. Periodic or other distributions effected by a trustee (non-employee plan) reportable on Form 1041 and Schedule K-1 (Form 1041).

When to Furnish Form W-2P.—Give Form W-2P for the calendar year, and any corrected statements made during the year, to payees not later than January 31 of the following year. If pension or annuity payments end during the year, give Form W-2P to the payee within 30 days after the final payment.

Penalties.—Both criminal and civil penalties are provided for willful failure to furnish, in the manner and at the time prescribed, a statement showing the required information, or for willfully furnishing a false or fraudulent statement.

22. Report of Withheld Income Tax

On or before February 28, send Copy A of all Forms W-2 issued for the year and Form W-3, Transmittal of Income and Tax Statements, to the Internal Revenue Service Center where you file. Annuity payers must send Copy A of all Forms W-2P issued for the year with Form W-3.

If you file a final return on Form 941 or Form 941E, send Copy A of Forms W-2 and Form W-3, Transmittal of Income and Tax Statements, at the time you file your final return.

If your total payroll comprises several separate units or establishments, all of which are covered by the same Federal employer identification number, you must consolidate the Forms W-2 (Copy A) and submit these with a Form W-3. If your total payroll represents separate units or establishments reporting under different Federal employer identification numbers, the Forms W-2 (Copy A) must be consolidated under a separate Form W-3 for each Federal employer identification number. These instructions also apply to Forms W-2P and 1099R.

If the number of forms is large, you may send them in convenient-sized packages. Identify each package with your name, number the packages consecutively, and place Form W-3 in package number one. Show the number of packages at the top of Form W-3. You may send forms lacking employees' or payees' identifying numbers in the same package(s) with forms having those numbers, but you must group them separately with another Form W-3. If sent by mail, these forms and packages require first class postage.

Any employee copies of Form W-2 which, after reasonable effort, cannot be delivered to employees should be kept as part of your records for four years.

23. Magnetic Tape Reporting (Quarterly and Annual Reporting)

The Internal Revenue Service, the Social Security Administration and several State employment security and income tax agencies encourage employers to submit on magnetic tape various reports required under the laws they administer. For example, the Internal Revenue Service urges employers to file annual wage and tax statements, Forms W-2 (Copy A), on magnetic tape. The reporting specifications for tape filing of W-2 (Copy A) directly with IRS are contained in Revenue Procedure 75-20, Magnetic Tape Reporting for Wage and Information Documents. Copies of this procedure can be obtained from any Internal Revenue Service Center or district office. Since Revenue Procedures are updated from time to time, please be sure that you have the one currently in effect.

Similarly, the Social Security Administration accepts quarterly wage reports on Schedule A of Form 941 or Forms OAR-S3 and OAR-S3a for governmental entities covered under Section 218 of the Social Security Act on magnetic tape. Many States offer similar options with respect to income and unemployment taxes. The reporting specifications for tape filing of Schedule A of Form 941 or Forms OAR-S3 and OAR-S3a are contained in Technical Information Bulletin 3 (TIB-3), Magnetic Tape Reporting. Copies of this bulletin may be obtained from Social Security Administration, Bureau of Data Processing, P.O. Box 2317, Baltimore, Maryland 21203 or any Internal Revenue Service Center or district office.

You may also combine in one magnetic tape submission the quarterly wage reports (e.g. Schedule A of Form 941) required by the Social Security Administration and the annual wage and tax statements (Form W-2, Copy A) required by the Internal Revenue Service.

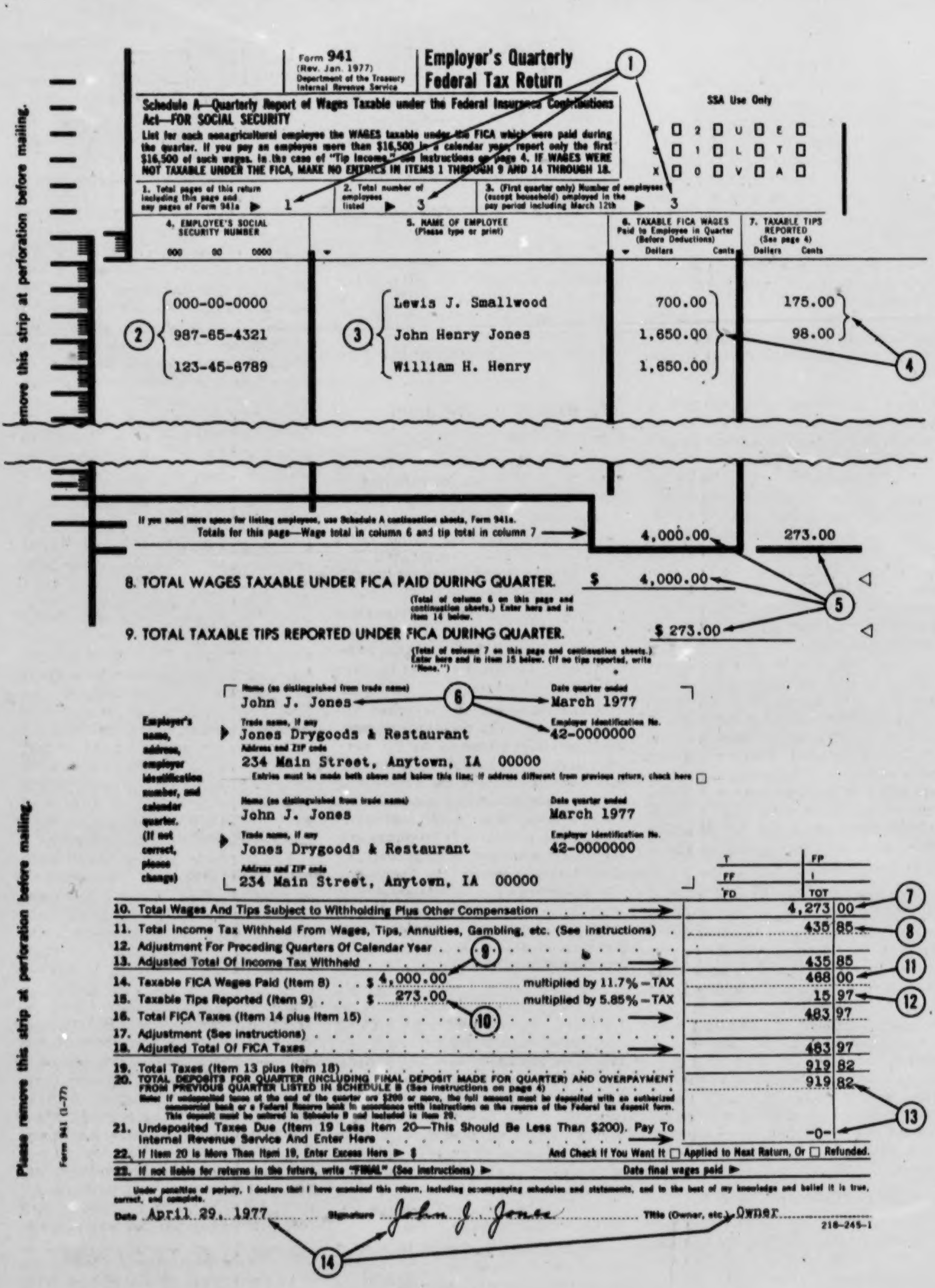
The reporting specifications for this unified reporting plan are contained in Technical Information Bulletin 3, copies of which are available at the addresses cited above.

You may file Form 941 and composite returns of Form 941 for more than one employer on magnetic tape. For further details, see Revenue Procedure 75-12, available from any Internal Revenue Service Center or district office. Since Revenue Procedures are updated from time to time, please be sure that you have the one currently in effect.

24. Records To Be Kept

You must keep all records pertaining to employment taxes available for in-

(Continued on page 12)



1
2
3
4
5
6
7
8
9
10
11
12
13
14

Please remove this strip at perforation before mailing.

Form 941
(Rev. Jan. 1977)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

Schedule A—Quarterly Report of Wages Taxable under the Federal Insurance Contributions Act—FOR SOCIAL SECURITY

List for each nonagricultural employee the WAGES taxable under the FICA which were paid during the quarter. If you pay an employee more than $16,500 in a calendar year, report only the first $16,500 of such wages. In the case of "Tip Income," see instructions on page 4. IF WAGES WERE NOT TAXABLE UNDER THE FICA, MAKE NO ENTRIES IN ITEMS 1 THROUGH 9 AND 14 THROUGH 18.

SSA Use Only
F ☐ 2 ☐ U ☐ E ☐
S ☐ 1 ☐ L ☐ T ☐
X ☐ 0 ☐ V ☐ A ☐

1. Total pages of this return including this page and any pages of Form 941a ▶ 1
2. Total number of employees listed ▶ 3
3. (First quarter only) Number of employees (except household) employed in the pay period including March 12th ▶ 3

4. EMPLOYEE'S SOCIAL SECURITY NUMBER 000 00 0000	5. NAME OF EMPLOYEE (Please type or print)	6. TAXABLE FICA WAGES Paid to Employee in Quarter (Before Deductions) Dollars Cents	7. TAXABLE TIPS REPORTED (See page 4) Dollars Cents
000-00-0000	Lewis J. Smallwood	700.00	175.00
987-65-4321	John Henry Jones	1,650.00	98.00
123-45-6789	William H. Henry	1,650.00	

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 6 and tip total in column 7 → 4,000.00 273.00

8. TOTAL WAGES TAXABLE UNDER FICA PAID DURING QUARTER. $ 4,000.00 ◁
(Total of column 6 on this page and continuation sheets.) Enter here and in item 14 below.

9. TOTAL TAXABLE TIPS REPORTED UNDER FICA DURING QUARTER. $ 273.00 ◁
(Total of column 7 on this page and continuation sheets.) Enter here and in item 15 below. (If no tips reported, write "None.")

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name) John J. Jones
Date quarter ended March 1977
Trade name, if any Jones Drygoods & Restaurant
Employer Identification No. 42-0000000
Address and ZIP code 234 Main Street, Anytown, IA 00000

Entries must be made both above and below this line; if address different from previous return, check here ☐

Name (as distinguished from trade name) John J. Jones
Date quarter ended March 1977
Trade name, if any Jones Drygoods & Restaurant
Employer Identification No. 42-0000000
Address and ZIP code 234 Main Street, Anytown, IA 00000

T	FP
FF	I
FD	TOT

10. Total Wages And Tips Subject to Withholding Plus Other Compensation →	4,273	00
11. Total Income Tax Withheld From Wages, Tips, Annuities, Gambling, etc. (See instructions)	435	85
12. Adjustment For Preceding Quarters Of Calendar Year		
13. Adjusted Total Of Income Tax Withheld →	435	85
14. Taxable FICA Wages Paid (Item 8) $ 4,000.00 multiplied by 11.7% = TAX	468	00
15. Taxable Tips Reported (Item 9) $ 273.00 multiplied by 5.85% = TAX	15	97
16. Total FICA Taxes (Item 14 plus Item 15) →	483	97
17. Adjustment (See instructions)		
18. Adjusted Total Of FICA Taxes →	483	97
19. Total Taxes (Item 13 plus Item 18)	919	82
20. TOTAL DEPOSITS FOR QUARTER (INCLUDING FINAL DEPOSIT MADE FOR QUARTER) AND OVERPAYMENT FROM PREVIOUS QUARTER LISTED IN SCHEDULE B (See instructions on page 4) Note: If undeposited taxes at the end of the quarter are $200 or more, the full amount must be deposited with an authorized commercial bank or a Federal Reserve bank in accordance with instructions on the reverse of the Federal tax deposit form. This deposit must be entered in Schedule B and included in item 20.	919	82
21. Undeposited Taxes Due (Item 19 Less Item 20—This Should Be Less Than $200). Pay To Internal Revenue Service And Enter Here →	-0-	

22. If Item 20 is More Than Item 19, Enter Excess Here ▶ $ And Check If You Want It ☐ Applied to Next Return, Or ☐ Refunded.

23. If not liable for returns in the future, write "FINAL" (See instructions) ▶ Date final wages paid ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date April 29, 1977 Signature John J. Jones Title (Owner, etc.) Owner

218-245-1

Form 941 (1-77)

Exhibit of completed Form 941—circled items are explained on next page.

spection by Internal Revenue if the need should arise.

No particular form has been prescribed for such records, but they should include the amounts and dates of all wage, annuity, and pension payments, tips reported and the fair market value of in-kind wages paid; the names, addresses, and occupations of employees or payees receiving such payments; the periods of their employment; the periods for which they were paid while absent due to sickness or personal injuries and the amount and weekly rate of such payments; their social security numbers; their income tax withholding allowance certificates; the employer identification number; duplicate copies of returns filed; and the dates and amounts of deposits made.

Keep the records for at least four years after the date the taxes they relate to become due, or the date you pay the taxes, whichever is later.

① **Be sure to answer items 1, 2, and 3 (first quarter only).**

② Be sure to enter each employee's social security number correctly so that their wages will be credited to their earnings record. If you don't know the number, follow the instructions in section 5 of this circular.

③ Please type or print the employee's full name as shown on the employee's social security card.

④ Show in column 6 the total taxable wages you paid each employee during the quarter. In column 7, show the total tips each employee reported during the quarter. See section 16 for yearly limitation on amounts to be shown in columns 6 and 7.

⑤ Enter at the bottom of column 6 the total wages, and at the bottom of column 7 the total tips on this page. In item 8, enter the total wages on this and any other pages. Enter in item 9 the total tips on this and any other pages. The amounts in items 8 and 9 should equal the amounts in items 14 and 15, respectively.

⑥ This space is for your name, address, employer identification number, and the last month in the quarter covered by the return. These entries are ordinarily made before the Form 941 is mailed to you. Be sure to write this information on your copy of the return. If it is incorrect, or if your address changed, draw a line through the error and type or print the necessary correction.

⑦ Enter the combined amounts of wages paid, tips reported, and other compensation you paid your employees for this quarter. Include all compensation, whether or not subject to income tax or FICA taxes. Do not include any annuity, supplemental unemployment compensation benefit, or certain gambling winnings from which you withheld income tax.

⑧ Enter the total income tax withheld from wages, tips, supplemental unemployment compensation benefits, annuities, and certain gambling winnings for the quarter.

⑨ Enter total FICA wages from item 8, Schedule A.

⑩ Enter total tips reported by employees from item 9, Schedule A.

⑪ Multiply the FICA wages by the rates applicable (11.7%) that is, 5.85% employer tax and 5.85% employee tax. The total in this case is $468.00.

⑫ Multiply the tips reported by 5.85%. The total in this case is $15.97. See sections 7 and 16 of this circular if all of this tax on tips was not collected from your employees.

⑬ No tax is due. The total tax in item 19 ($919.82) was deposited in full.

⑭ Please remember to sign the return, date it, and show your title.

Nine out of 10 working people in the United States are now building protection for themselves and their families under the social security program. The three kinds of monthly benefits under Social Security are:

1. Retirement—at age 65. (Reduced benefits are payable as early as 62.)

2. Disability—when a worker under 65 becomes unable to work because of a disability.

3. Survivors—when a worker dies.

In addition to cash benefits, health insurance benefits are available for certain categories of people, whether or not those people are retired.

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Agricultural labor	See Circular A	See Circular A	See Circular A
Aliens:			
a. Resident:			
1. Service performed in U.S.	Same as U.S. citizen	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part is performed outside U.S.	Same as U.S. citizen
2. Service performed outside U.S.	Same as U.S. citizen	Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.	

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
b. Nonresident working in U.S.:			
1. Canadians and Mexicans entering U.S. frequently in transportation service across boundary, or in construction or operation of waterway, bridge, etc., at boundary.	Exempt under the conditions stated in the regulations.	Exempt if railroad service	Exempt if railroad service
2. Other Canadians and Mexicans entering U.S. frequently to work.	Same as U.S. citizen	Same as U.S. citizen	Same as U.S. citizen
3. Workers from any foreign country or its possession lawfully admitted on a temporary basis to perform agricultural labor.	Exempt when performing agricultural labor.	Exempt	Same as U.S. citizen
4. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15) (F) or (J) of Immigration and Nationality Act.	Taxable unless excepted by regulations.	Exempt if service is performed for purpose specified in section 101 (a)(15) (F) or (J) of Immigration and Nationality Act.	
5. All other nonresidents working in U.S.	Taxable unless excepted by regulations.	Same as U.S. citizen; service as crew member of foreign vessel or aircraft exempt if any part performed outside U.S. and employer is not "American employer."	Same as U.S. citizen
c. Nonresident working on American vessel or aircraft outside U.S.	Exempt	Taxable if under contract made in U.S., or worker is employed on vessel or aircraft when it touches U.S. port.	
Deceased worker's wages paid to beneficiary or estate in same calendar year of worker's death.	Exempt	Taxable	Taxable
Deceased worker's wages paid to beneficiary or estate after the year of worker's death.	Exempt	Exempt	Taxable
Disabled worker's wages:			
Wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	See section 8	Exempt, if worker did not perform any service for employer during period for which payment is made.	Exempt
Dismissal or severance pay	Taxable	Taxable	Taxable
Domestic service in college clubs, fraternities, and sororities.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt if paid to regular student; also if employee earns less than $50 in a quarter from an income tax-exempt employer.	Exempt
Employers whose taxability depends on number of employees.	Taxable if one or more employees.	Taxable if one or more employees.	Taxable if during current or preceding calendar year you: 1. paid wages of $1,500 or more in any calendar quarter, or 2. had one or more employees at any time in each of 20 calendar weeks.
Family employees:			
a. Son or daughter under 21 employed by parent (or by partnership consisting only of parents); wife employed by husband or husband employed by wife.	Taxable	Exempt	Exempt
b. Parent employed by a son or daughter.	Taxable	Taxable if in course of the son or daughter's business; exempt if not in the course of the son or daughter's business. For household work in private home of son or daughter, refer to section 9.	Exempt
Federal employees:			
a. Members of uniformed services; Peace Corps volunteers.	Taxable	Taxable	Exempt
b. All others	Taxable	Exempt if under civil service retirement system and in certain other cases.	Exempt unless worker is a seaman performing services on or in connection with American vessel operated by general agent of Secretary of Commerce. (Coverage under Title XV of Social Security Act.)

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
Fishing and related activities, employment in connection with:			
a. Salmon or halibut	Taxable unless c. applies	Taxable unless c. applies	Taxable
b. Other fish, sponges, etc.	Taxable unless c. applies	Taxable unless c. applies	Exempt unless on vessel of more than 10 net tons.
c. An arrangement with the owner or operator of the boat where the individual is not paid cash remuneration but receives a share of the boat's catch (or proceeds from the sale of the catch), the share depending on the boat's catch, and the operating crew of the boat is normally less than 10 individuals.	Exempt	Exempt	Exempt unless on vessel of more than 10 net tons; however, salmon or halibut activities remain taxable.
Foreign Government and international organizations.	Exempt	Exempt	Exempt
Foreign service by U.S. citizens:			
a. As U.S. Government employee	Taxable	Same as within U.S.	Exempt (See also "Federal employees.")
b. For foreign subsidiaries of domestic corporations and other private employers.	Exempt under the conditions stated in the regulations.	Exempt unless (1) U.S. citizen works for American employer or (2) a domestic corporation by agreement covers U.S. citizens employed by its foreign subsidiaries.	Exempt unless (1) on American vessel or aircraft and work is performed under contract made in U.S., or worker is employed on vessel when it touches U.S. port or (2) U.S. citizen works for American employer (except in a contiguous country with which the U.S. has an agreement for unemployment compensation, or in the Virgin Islands).
Homeworkers (industrial):			
a. Common law employees	Taxable	Taxable	Taxable
b. Statutory employees. (See sec. 4.)	Exempt	Taxable if *paid* $50 or more in cash in quarter.	Exempt
Household workers (domestic service in private homes; farmers, see Circular A).	Exempt (Taxable if both employer and employee voluntarily agree.)	Taxable if *paid* $50 or more in cash in quarter.	Exempt
Insurance agents or solicitors:			
a. Full-time life insurance salespersons.	Taxable only if employees under common law.	Generally taxable, regardless of common law.	Exempt if not a common law employee or if paid solely by commissions.
b. Other salespersons of life, casualty, etc., insurance.	Taxable only if employees under common law.	Taxable only if employees under common law.	Exempt if not a common law employee or if paid solely by commissions.
Interns working in hospitals	Taxable	Taxable if hospital is subject to social security.	Exempt
Meals and lodging including those furnished at a bargain charge to the employee. (For household employees, agricultural labor, and service not in the course of the employer's trade or business, see "Noncash payments" below.)	(a) Meals—taxable unless furnished for employer's convenience and on the employer's premises.	Taxable	Taxable
	(b) Lodging—taxable unless furnished on employer's premises, for the employer's convenience, and as condition of employment.	Taxable	Taxable
Members of religious orders, who have taken a vow of poverty, performing duties required by the order. (See Revenue Ruling 76–323, 1976–35 I.R.B. 5, re: "duties required" by the order.)	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt unless employer (that is, the religious order or autonomous subdivision thereof) irrevocably elects coverage for entire active membership and for its lay employees.	Exempt
Ministers of churches performing duties as such, and members of religious orders who have not taken a vow of poverty, performing duties required by the order. (See Rev. Rul. 76–323.)	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Moving expenses:			
a. Reimbursement for moving expenses you believe are deductible by employee.	Exempt	Exempt	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
b. Reimbursement for moving expenses you believe are not deductible by employee.	Taxable	Taxable	Taxable
Newspaper carrier under age 18 delivering to consumers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Newspaper and magazine vendors buying at fixed prices and retaining excess from sales to consumers.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
Noncash payments:			
a. For household work, agricultural labor, and service not in the course of the employer's trade or business.	Exempt (Taxable if both employer and employee voluntarily agree.)	Exempt	Exempt
b. To certain retail commission salesperson ordinarily paid solely on a cash commission basis.	Optional with employer	Taxable	Taxable
Nonprofit organizations:			
a. Religious, educational, charitable, etc., organizations described in sec. 501(c)(3) exempt from income tax under sec. 501(a), I.R.C.	Taxable	Exempt unless employee (1) concurs in employer's certificate effecting coverage (Form SS-15) or is hired or rehired after the quarter in which the certificate is filed, and (2) earns $50 or more in quarter. Note: Under Public Law 94-563 dated 10/19/76 an employer will be considered to have filed Form SS-15 if Forms 941 were filed reporting social security taxes for 3 consecutive calendar quarters not terminating before 9/30/73. These employers should contact their IRS District Director for more information on P.L. 94-563.	Exempt
b. Corporations organized under Act of Congress described in section 501(c)(1)	Taxable	Taxable if employee earns $50 or more in quarter unless services excepted by section 3121(b)(6), I.R.C.	Taxable if employee earns $50 or more in quarter unless services excepted by section 3306 (c)(6), I.R.C.
c. Other organizations exempt under sec. 501(a) (other than a pension, profit-sharing, or stock bonus plan described in sec. 401(a)) or under sec. 521, I.R.C.	Taxable	Taxable if employee earns $50 or more in quarter.	Taxable if employee earns $50 or more in quarter.
Patients employed by hospitals	Taxable	Taxable if hospital is subject to social security.	Exempt
Railroads, etc. Payments subject to Railroad Retirement Tax Act and Railroad Unemployment Insurance Act.	Taxable	Exempt	Exempt
Retirement and pension plans:			
a. Employer contributions to individual retirement accounts.	Exempt if it is reasonable to believe that the employee will be entitled to receive a deduction for the contribution.	Taxable	Taxable
b. Retirement and pension payments.	Exempt if payments are taxable to employee as annuities or excludable from gross income under section 104(a)(4), I.R.C., unless payee files Form W-4P.	Exempt	Exempt
Salespersons:			
a. Common law employees	Taxable	Taxable	Taxable
b. Statutory employees (referred to in paragraphs (a) and (d) in section 4).	Exempt	Taxable	Taxable
Service not in the course of the employer's trade or business, other than on a farm operated for profit (cash payments only).	Taxable only if employee earns $50 or more in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if employee receives $50 or more in cash in quarter.	Taxable only if employee earns $50 or more in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.
Sickness or injury payments under:			
a. Workmen's compensation law or insurance contract.	Exempt	Exempt	Exempt

Special classes of employment and special types of payment	Treatment under different employment taxes		
	Income tax withholding	Social security	Federal unemployment
b. Certain employer plans	Taxable. See section 8	Exempt	Exempt
c. No employer plan	Taxable. See section 8	Exempt after end of 6 calendar months after calendar month employee last worked for employer.	Exempt after end of 6 calendar months after calendar month employee last worked for employer.
Standby employees (age 62 or over) doing no actual work in period for which paid.	Taxable	Exempt	Exempt, but must be age 65 or over.
State governments and political subdivisions, employees of;			
a. Fees of public officials	Exempt	Exempt (except for certain transportation services). Coverage under Social Security Act may be obtained only by agreement between State and Secretary of Health, Education, and Welfare.	Exempt
b. Salaries and wages	Taxable		
Students:			
a. Student working for private school, college, or university, if enrolled and regularly attending classes.	Taxable	Exempt	Exempt
b. Student performing services for auxiliary nonprofit organization described in section 509(a)(3) which is organized and operated exclusively for the benefit of, and supervised or controlled by,, a school, college, or university at which the student is enrolled and regularly attending classes.	Taxable	Exempt unless the school, college, or university is an institution of a State or political subdivision thereof and services performed in its employ by a student are covered under an agreement between the State and Secretary of Health, Education, and Welfare.	Exempt
c. Student working for public school, college, or university, if enrolled and regularly attending classes, and student nurse working for public hospital.	Taxable	See State governments and their political subdivisions, above.	Exempt
d. Spouse of student, if that spouse is advised at the time service begins that (1) the employment is provided under a program to provide financial assistance to the student by the school, college or university, and (2) the employment will not be covered by any program of unemployment insurance.	Taxable	See nonprofit organizations and State governments and their political subdivisions, above.	Exempt
e. Student under age 22 enrolled in a full-time program at a nonprofit or public educational institution. Institution must normally maintain a regular faculty and curriculum and normally have a regularly organized body of students where its educational activities are carried on. Student's service must be taken for credit at the institution. It must combine academic instruction with work experience. It must be an integral part of the program, and the institution must have so certified to the employer.	Taxable	Taxable	Exempt unless program was established for or on behalf of an employer or group of employers.
f. Student nurse working for hospital.	Taxable	Exempt	Exempt
Supplemental unemployment compensation plan benefits:	Taxable	Exempt	Exempt
Tips, if $20 or more in a month	Taxable	Taxable for employee only	Taxable to the extent reported in writing to employer and considered in determining employee's compensation under State minimum wage law.
Tips, if less than $20 in a month	Exempt from withholding. Taxable to employee.	Exempt	Exempt
Wage limit: Maximum of taxable wages paid each employee by same employer in same calendar year.	Unlimited	$16,500 Employee tips may not be used to compute maximum for employer tax purposes. (Limit for new owner of business is reduced by predecessor's wage payments in certain cases.)	$4,200
Workmen's compensation	Exempt	Exempt	Exempt

Income Tax Withholding—Percentage Method

(If you use the wage-bracket tables on pages 20 through 39, you may disregard this section.)

If you prefer not to use the wage-bracket tables in computing the amount of income tax to withhold from an employee's wage payment, you will make a percentage computation based on the following table and the appropriate rate table.

Percentage method income tax withholding table.

Payroll period	One withholding allowance
Weekly	$14.40
Biweekly	28.80
Semimonthly	31.30
Monthly	62.50
Quarterly	187.50
Semiannual	375.00
Annual	750.00
Daily or miscellaneous (per day of such period)	2.10

Use the following steps in computing the income tax to withhold under the percentage method:

(1) Multiply one withholding allowance (see table above) by the number of allowances the employee claims;

(2) Subtract that amount from the employee's wages;

(3) Determine amount to withhold from appropriate table on pages 18 and 19.

Example.—An unmarried employee is paid $150 weekly, and has in effect a Form W–4 claiming one personal allowance and the special withholding allowance. The employer, using the percentage method, computes the income tax to be withheld as follows:

(1) Total wage payment		$150.00
(2) Amount of one allowance	$14.40	
(3) Number of allowances claimed on Form W–4 (including the special withholding allowance)	2	
(4) Line 2 multiplied by line 3		28.80
(5) Amount subject to withholding (line 1 minus line 4)		$121.20
(6) Tax to be withheld on $121.20 from Table 1—Single person, page 18:		
Tax on first $115.00		16.32
Tax on remainder $6.20 @ 23%		1.43
Total to be withheld		$17.75

In determining the income tax to withhold, you may reduce the last digit of the wage amount to zero, or compute the wage amount to the nearest dollar. For example, if the weekly wage is $87.43, you may eliminate the last digit and determine the income tax based on a wage payment of $87.40, or you may determine the tax based on a wage payment of $87.

Annualized Income Tax Withholding.—You may determine the income tax to withhold on annualized wages under the Percentage Method of Withholding for an annual payroll period, and then prorate the tax back to the payroll period.

Example.—A married person claiming three personal allowances and the special withholding allowance is paid $170 a week. An employer will multiply the weekly wages of $170 by 52 weeks to determine an annual wage of $8,840. Subtract $3,000 and arrive at a balance of $5,840. The table for the annual payroll period indicates that the tax to be withheld for $5,840 is $425, plus 20% of the excess over $5,000, or a total of $593. The annual tax of $593, when divided by 52 to arrive at the weekly share, equals $11.40.

Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Allowances

The wage bracket tables are extended to only 10 allowances. Allowances in excess of 10 will occur more often now because of the "special withholding allowance," additional allowances for itemized deductions, and the structure of the system which usually makes it advisable for employees to claim all the withholding allowances to which they are entitled.

If you use the percentage method, you will find it adaptable to any number of allowances. However, it is not feasible to extend the wage bracket tables beyond 10 allowances, because the tables would become too bulky for convenient use. Therefore, an alternative which enables you to adapt the tables to employees who have more than 10 allowances follows:

(1) Multiply the number of withholding allowances in excess of 10 by the value for the payroll period. The allowance values are:

Payroll period	Allowance value
Weekly	$14.40
Biweekly	28.80
Semimonthly	31.30
Monthly	62.50
Daily or miscellaneous	2.10

(2) Subtract the result from your employee's wages.

(3) Find and withhold the tax in the column for 10 allowances for the wages net of the subtracted amount.

For example, if you have a married employee with weekly wages of $583 who claims 12 withholding allowances on Form W–4, using the wage bracket tables, you would determine the weekly amount to withhold as follows:

(1) Multiply 2 allowances (the excess over 10) by $14.40 (the allowance value for a weekly payroll period)=$28.80.

(2) Subtract $28.80 from the weekly wages of $583=$554.20.

(3) The net amount, $554.20, falls in the weekly wage bracket "at least" $550 "but less than" $560. You then find the tax amount, $77.60, in the column for 10 allowances for the $550—$560 wage bracket and withhold this amount from your employee's weekly wages.

This method is voluntary on the part of employers. If you use the wage bracket tables, you may continue to withhold the amount in the "10 or more" column when your employee has more than 10 withholding allowances. Or, you may use any of the other methods described in this circular, or in the Supplement to Circular E, Publication 493 (Rev. April 1975).

Other Methods of Income Tax Withholding

A. Publication 493 (Rev. April 1975), available from any Internal Revenue office, contains:

(1) Alternative formula tables for percentage method withholding,

(2) Alternative methods of withholding income tax,

(3) Combined income tax and social security tax withholding tables, and

(4) Optional part-year employment method of withholding.

B. You may develop your own methods of determining the amount of tax to withhold. Your own method, however, must result in substantially the same amount of withholding for the payroll period as the percentage method, shown above.

The following table shows the maximum amount of deviation permitted annually between your own withholding method and the annual percentage rate method:

If the tax you must withhold under the annual percentage rate schedule is—	The maximum permissible annual deviation is—
$0 to $10	$10
$10 to $100	$10, plus 10% of excess over $10
$100 to $1,000	$19, plus 3% of excess over $100
$1,000 or over	$46, plus 1% of excess over $1,000

Tables for Percentage Method of Withholding

TABLE 1. WEEKLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $25 0

Over—	*But not over—*		*of excess over—*
$25	—$67	16%	—$25
$67	—$115	$6.72 plus 20%	—$67
$115	—$183	$16.32 plus 23%	—$115
$183	—$240	$31.96 plus 21%	—$183
$240	—$279	$43.93 plus 26%	—$240
$279	—$346	$54.07 plus 30%	—$279
$346		$74.17 plus 36%	—$346

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $48 0

Over—	*But not over—*		*of excess over—*
$48	—$96	17%	—$48
$96	—$173	$8.16 plus 20%	—$96
$173	—$264	$23.56 plus 17%	—$173
$264	—$346	$39.03 plus 25%	—$264
$346	—$433	$59.53 plus 28%	—$346
$433	—$500	$83.89 plus 32%	—$433
$500		$105.33 plus 36%	—$500

TABLE 2. BIWEEKLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $50 0

Over—	*But not over—*		*of excess over—*
$50	—$135	16%	—$50
$135	—$231	$13.60 plus 20%	—$135
$231	—$365	$32.80 plus 23%	—$231
$365	—$481	$63.62 plus 21%	—$365
$481	—$558	$87.98 plus 26%	—$481
$558	—$692	$108.00 plus 30%	—$558
$692		$148.20 plus 36%	—$692

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $96 0

Over—	*But not over—*		*of excess over—*
$96	—$192	17%	—$96
$192	—$346	$16.32 plus 20%	—$192
$346	—$529	$47.12 plus 17%	—$346
$529	—$692	$78.23 plus 25%	—$529
$692	—$865	$118.98 plus 28%	—$692
$865	—$1,000	$167.42 plus 32%	—$865
$1,000		$210.62 plus 36%	—$1,000

TABLE 3. SEMIMONTHLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $54 0

Over—	*But not over—*		*of excess over—*
$54	—$146	16%	—$54
$146	—$250	$14.72 plus 20%	—$146
$250	—$396	$35.52 plus 23%	—$250
$396	—$521	$69.10 plus 21%	—$396
$521	—$604	$95.35 plus 26%	—$521
$604	—$750	$116.93 plus 30%	—$604
$750		$160.73 plus 36%	—$750

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $104 0

Over—	*But not over—*		*of excess over—*
$104	—$208	17%	—$104
$208	—$375	$17.68 plus 20%	—$208
$375	—$573	$51.08 plus 17%	—$375
$573	—$750	$84.74 plus 25%	—$573
$750	—$938	$128.99 plus 28%	—$750
$938	—$1,083	$181.63 plus 32%	—$938
$1,083		$228.03 plus 36%	—$1,083

TABLE 4. MONTHLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $108 0

Over—	*But not over—*		*of excess over—*
$108	—$292	16%	—$108
$292	—$500	$29.44 plus 20%	—$292
$500	—$792	$71.04 plus 23%	—$500
$792	—$1,042	$138.20 plus 21%	—$792
$1,042	—$1,208	$190.70 plus 26%	—$1,042
$1,208	—$1,500	$233.86 plus 30%	—$1,208
$1,500		$321.46 plus 36%	—$1,500

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $208 0

Over—	*But not over—*		*of excess over—*
$208	—$417	17%	—$208
$417	—$750	$35.53 plus 20%	—$417
$750	—$1,146	$102.13 plus 17%	—$750
$1,146	—$1,500	$169.45 plus 25%	—$1,146
$1,500	—$1,875	$257.95 plus 28%	—$1,500
$1,875	—$2,167	$362.95 plus 32%	—$1,875
$2,167		$456.39 plus 36%	—$2,167

TABLE 5. QUARTERLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $325		0	
Over—	*But not over—*		*of excess over—*
$325	—$875	16%	—$325
$875	—$1,500	$88.00 plus 20%	—$875
$1,500	—$2,375	$213.00 plus 23%	—$1,500
$2,375	—$3,125	$414.25 plus 21%	—$2,375
$3,125	—$3,625	$571.75 plus 26%	—$3,125
$3,625	—$4,500	$701.75 plus 30%	—$3,625
$4,500		$964.25 plus 36%	—$4,500

(b) MARRIED person—

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $625		0	
Over—	*But not over—*		*of excess over—*
$625	—$1,250	17%	—$625
$1,250	—$2,250	$106.25 plus 20%	—$1,250
$2,250	—$3,438	$306.25 plus 17%	—$2,250
$3,438	—$4,500	$508.21 plus 25%	—$3,438
$4,500	—$5,625	$773.71 plus 28%	—$4,500
$5,625	—$6,500	$1,088.71 plus 32%	—$5,625
$6,500		$1,368.71 plus 36%	—$6,500

TABLE 6. SEMIANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $650		0	
Over—	*But not over—*		*of excess over—*
$650	—$1,750	16%	—$650
$1,750	—$3,000	$176.00 plus 20%	—$1,750
$3,000	—$4,750	$426.00 plus 23%	—$3,000
$4,750	—$6,250	$828.50 plus 21%	—$4,750
$6,250	—$7,250	$1,143.50 plus 26%	—$6,250
$7,250	—$9,000	$1,403.50 plus 30%	—$7,250
$9,000		$1,928.50 plus 36%	—$9,000

(b) MARRIED person—

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $1,250		0	
Over—	*But not over—*		*of excess over—*
$1,250	—$2,500	17%	—$1,250
$2,500	—$4,500	$212.50 plus 20%	—$2,500
$4,500	—$6,875	$612.50 plus 17%	—$4,500
$6,875	—$9,000	$1,016.25 plus 25%	—$6,875
$9,000	—$11,250	$1,547.50 plus 28%	—$9,000
$11,250	—$13,000	$2,177.50 plus 32%	—$11,250
$13,000		$2,737.50 plus 36%	—$13,000

TABLE 7. ANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $1,300		0	
Over—	*But not over—*		*of excess over—*
$1,300	—$3,500	16%	—$1,300
$3,500	—$6,000	$352.00 plus 20%	—$3,500
$6,000	—$9,500	$852.00 plus 23%	—$6,000
$9,500	—$12,500	$1,657.00 plus 21%	—$9,500
$12,500	—$14,500	$2,287.00 plus 26%	—$12,500
$14,500	—$18,000	$2,807.00 plus 30%	—$14,500
$18,000		$3,857.00 plus 36%	—$18,000

(b) MARRIED person—

If the amount of wages is:		*The amount of income tax to be withheld shall be:*	
Not over $2,500		0	
Over—	*But not over—*		*of excess over—*
$2,500	—$5,000	17%	—$2,500
$5,000	—$9,000	$425.00 plus 20%	—$5,000
$9,000	—$13,750	$1,225.00 plus 17%	—$9,000
$13,750	—$18,000	$2,032.50 plus 25%	—$13,750
$18,000	—$22,500	$3,095.00 plus 28%	—$18,000
$22,500	—$26,000	$4,355.00 plus 32%	—$22,500
$26,000		$5,475.00 plus 36%	—$26,000

TABLE 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person—including head of household:

If the wages divided by the number of days in such period are:		*The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*	
Not over $3.60		0	
Over—	*But not over—*		*of excess over—*
$3.60	—$9.60	16%	—$3.60
$9.60	—$16.40	$0.96 plus 20%	—$9.60
$16.40	—$26.00	$2.32 plus 23%	—$16.40
$26.00	—$34.20	$4.53 plus 21%	—$26.00
$34.20	—$39.70	$6.25 plus 26%	—$34.20
$39.70	—$49.30	$7.68 plus 30%	—$39.70
$49.30		$10.56 plus 36%	—$49.30

(b) MARRIED person—

If the wages divided by the number of days in such period are:		*The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*	
Not over $6.80		0	
Over—	*But not over—*		*of excess over—*
$6.80	—$13.70	17%	—$6.80
$13.70	—$24.70	$1.17 plus 20%	—$13.70
$24.70	—$37.70	$3.37 plus 17%	—$24.70
$37.70	—$49.30	$5.58 plus 25%	—$37.70
$49.30	—$61.60	$8.48 plus 28%	—$49.30
$61.60	—$71.20	$11.92 plus 32%	—$61.60
$71.20		$14.99 plus 36%	—$71.20

SINGLE Persons—**WEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	26	.10	0	0	0	0	0	0	0	0	0	0
26	27	.20	0	0	0	0	0	0	0	0	0	0
27	28	.40	0	0	0	0	0	0	0	0	0	0
28	29	.60	0	0	0	0	0	0	0	0	0	0
29	30	.70	0	0	0	0	0	0	0	0	0	0
30	31	.90	0	0	0	0	0	0	0	0	0	0
31	32	1.00	0	0	0	0	0	0	0	0	0	0
32	33	1.20	0	0	0	0	0	0	0	0	0	0
33	34	1.40	0	0	0	0	0	0	0	0	0	0
34	35	1.50	0	0	0	0	0	0	0	0	0	0
35	36	1.70	0	0	0	0	0	0	0	0	0	0
36	37	1.80	0	0	0	0	0	0	0	0	0	0
37	38	2.00	0	0	0	0	0	0	0	0	0	0
38	39	2.20	0	0	0	0	0	0	0	0	0	0
39	40	2.30	0	0	0	0	0	0	0	0	0	0
40	41	2.50	.20	0	0	0	0	0	0	0	0	0
41	42	2.60	.30	0	0	0	0	0	0	0	0	0
42	43	2.80	.50	0	0	0	0	0	0	0	0	0
43	44	3.00	.70	0	0	0	0	0	0	0	0	0
44	45	3.10	.80	0	0	0	0	0	0	0	0	0
45	46	3.30	1.00	0	0	0	0	0	0	0	0	0
46	47	3.40	1.10	0	0	0	0	0	0	0	0	0
47	48	3.60	1.30	0	0	0	0	0	0	0	0	0
48	49	3.80	1.50	0	0	0	0	0	0	0	0	0
49	50	3.90	1.60	0	0	0	0	0	0	0	0	0
50	51	4.10	1.80	0	0	0	0	0	0	0	0	0
51	52	4.20	1.90	0	0	0	0	0	0	0	0	0
52	53	4.40	2.10	0	0	0	0	0	0	0	0	0
53	54	4.60	2.30	0	0	0	0	0	0	0	0	0
54	55	4.70	2.40	.10	0	0	0	0	0	0	0	0
55	56	4.90	2.60	.30	0	0	0	0	0	0	0	0
56	57	5.00	2.70	.40	0	0	0	0	0	0	0	0
57	58	5.20	2.90	.60	0	0	0	0	0	0	0	0
58	59	5.40	3.10	.70	0	0	0	0	0	0	0	0
59	60	5.50	3.20	.90	0	0	0	0	0	0	0	0
60	62	5.80	3.50	1.10	0	0	0	0	0	0	0	0
62	64	6.10	3.80	1.50	0	0	0	0	0	0	0	0
64	66	6.40	4.10	1.80	0	0	0	0	0	0	0	0
66	68	6.70	4.40	2.10	0	0	0	0	0	0	0	0
68	70	7.10	4.70	2.40	.10	0	0	0	0	0	0	0
70	72	7.50	5.10	2.70	.40	0	0	0	0	0	0	0
72	74	7.90	5.40	3.10	.80	0	0	0	0	0	0	0
74	76	8.30	5.70	3.40	1.10	0	0	0	0	0	0	0
76	78	8.70	6.00	3.70	1.40	0	0	0	0	0	0	0
78	80	9.10	6.30	4.00	1.70	0	0	0	0	0	0	0
80	82	9.50	6.70	4.30	2.00	0	0	0	0	0	0	0
82	84	9.90	7.00	4.70	2.40	0	0	0	0	0	0	0
84	86	10.30	7.40	5.00	2.70	.40	0	0	0	0	0	0
86	88	10.70	7.80	5.30	3.00	.70	0	0	0	0	0	0
88	90	11.10	8.20	5.60	3.30	1.00	0	0	0	0	0	0
90	92	11.50	8.60	5.90	3.60	1.30	0	0	0	0	0	0
92	94	11.90	9.00	6.30	4.00	1.60	0	0	0	0	0	0
94	96	12.30	9.40	6.60	4.30	2.00	0	0	0	0	0	0
96	98	12.70	9.80	6.90	4.60	2.30	0	0	0	0	0	0
98	100	13.10	10.20	7.30	4.90	2.60	.30	0	0	0	0	0
100	105	13.80	10.90	8.00	5.50	3.20	.90	0	0	0	0	0
105	110	14.80	11.90	9.00	6.30	4.00	1.70	0	0	0	0	0
110	115	15.80	12.90	10.00	7.20	4.80	2.50	.20	0	0	0	0
115	120	16.90	13.90	11.00	8.20	5.60	3.30	1.00	0	0	0	0

(Continued on next page)

SINGLE Persons—**WEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$120	$125	$18.00	$14.90	$12.00	$9.20	$6.40	$4.10	$1.80	$0	$0	$0	$0
125	130	19.20	15.90	13.00	10.20	7.30	4.90	2.60	.20	0	0	0
130	135	20.30	17.00	14.00	11.20	8.30	5.70	3.40	1.00	0	0	0
135	140	21.50	18.20	15.00	12.20	9.30	6.50	4.20	1.80	0	0	0
140	145	22.60	19.30	16.00	13.20	10.30	7.40	5.00	2.60	.30	0	0
145	150	23.80	20.50	17.10	14.20	11.30	8.40	5.80	3.40	1.10	0	0
150	160	25.50	22.20	18.90	15.70	12.80	9.90	7.00	4.60	2.30	0	0
160	170	27.80	24.50	21.20	17.80	14.80	11.90	9.00	6.20	3.90	1.60	0
170	180	30.10	26.80	23.50	20.10	16.80	13.90	11.00	8.10	5.50	3.20	.90
180	190	32.40	29.10	25.80	22.40	19.10	15.90	13.00	10.10	7.20	4.80	2.50
190	200	34.50	31.40	28.10	24.70	21.40	18.10	15.00	12.10	9.20	6.40	4.10
200	210	36.60	33.50	30.40	27.00	23.70	20.40	17.10	14.10	11.20	8.30	5.70
210	220	38.70	35.60	32.60	29.30	26.00	22.70	19.40	16.10	13.20	10.30	7.50
220	230	40.80	37.70	34.70	31.60	28.30	25.00	21.70	18.40	15.20	12.30	9.50
230	240	42.90	39.80	36.80	33.80	30.60	27.30	24.00	20.70	17.40	14.30	11.50
240	250	45.20	41.90	38.90	35.90	32.80	29.60	26.30	23.00	19.70	16.30	13.50
250	260	47.80	44.00	41.00	38.00	34.90	31.90	28.60	25.30	22.00	18.60	15.50
260	270	50.40	46.60	43.10	40.10	37.00	34.00	30.90	27.60	24.30	20.90	17.60
270	280	53.00	49.20	45.50	42.20	39.10	36.10	33.10	29.90	26.60	23.20	19.90
280	290	55.80	51.80	48.10	44.30	41.20	38.20	35.20	32.10	28.90	25.50	22.20
290	300	58.80	54.50	50.70	46.90	43.30	40.30	37.30	34.20	31.20	27.80	24.50
300	310	61.80	57.50	53.30	49.50	45.80	42.40	39.40	36.30	33.30	30.10	26.80
310	320	64.80	60.50	56.20	52.10	48.40	44.60	41.50	38.40	35.40	32.40	29.10
320	330	67.80	63.50	59.20	54.80	51.00	47.20	43.60	40.50	37.50	34.50	31.40
330	340	70.80	66.50	62.20	57.80	53.60	49.80	46.10	42.60	39.60	36.60	33.60
340	350	73.80	69.50	65.20	60.80	56.50	52.40	48.70	44.90	41.70	38.70	35.70
350	360	77.40	72.50	68.20	63.80	59.50	55.20	51.30	47.50	43.80	40.80	37.80
360	370	81.00	75.80	71.20	66.80	62.50	58.20	53.90	50.10	46.40	42.90	39.90
370	380	84.60	79.40	74.20	69.80	65.50	61.20	56.90	52.70	49.00	45.20	42.00
380	390	88.20	83.00	77.80	72.80	68.50	64.20	59.90	55.50	51.60	47.80	44.10
390	400	91.80	86.60	81.40	76.20	71.50	67.20	62.90	58.50	54.20	50.40	46.70
400	410	95.40	90.20	85.00	79.80	74.60	70.20	65.90	61.50	57.20	53.00	49.30
410	420	99.00	93.80	88.60	83.40	78.20	73.20	68.90	64.50	60.20	55.90	51.90
420	430	102.60	97.40	92.20	87.00	81.80	76.60	71.90	67.50	63.20	58.90	54.60
430	440	106.20	101.00	95.80	90.60	85.40	80.20	75.00	70.50	66.20	61.90	57.60
440	450	109.80	104.60	99.40	94.20	89.00	83.80	78.60	73.50	69.20	64.90	60.60
450	460	113.40	108.20	103.00	97.80	92.60	87.40	82.20	77.00	72.20	67.90	63.60
460	470	117.00	111.80	106.60	101.40	96.20	91.00	85.80	80.60	75.40	70.90	66.60
470	480	120.60	115.40	110.20	105.00	99.80	94.60	89.40	84.20	79.00	73.90	69.60
480	490	124.20	119.00	113.80	108.60	103.40	98.20	93.00	87.80	82.60	77.40	72.60
490	500	127.80	122.60	117.40	112.20	107.00	101.80	96.60	91.40	86.20	81.00	75.80
500	510	131.40	126.20	121.00	115.80	110.60	105.40	100.20	95.00	89.80	84.60	79.40
510	520	135.00	129.80	124.60	119.40	114.20	109.00	103.80	98.60	93.40	88.20	83.00
520	530	138.60	133.40	128.20	123.00	117.80	112.60	107.40	102.20	97.00	91.80	86.60
530	540	142.20	137.00	131.80	126.60	121.40	116.20	111.00	105.80	100.60	95.40	90.20
540	550	145.80	140.60	135.40	130.20	125.00	119.80	114.60	109.40	104.20	99.00	93.80
550	560	149.40	144.20	139.00	133.80	128.60	123.40	118.20	113.00	107.80	102.60	97.40
560	570	153.00	147.80	142.60	137.40	132.20	127.00	121.80	116.60	111.40	106.20	101.00
570	580	156.60	151.40	146.20	141.00	135.80	130.60	125.40	120.20	115.00	109.80	104.60
580	590	160.20	155.00	149.80	144.60	139.40	134.20	129.00	123.80	118.60	113.40	108.20
590	600	163.80	158.60	153.40	148.20	143.00	137.80	132.60	127.40	122.20	117.00	111.80
600	610	167.40	162.20	157.00	151.80	146.60	141.40	136.20	131.00	125.80	120.60	115.40
610	620	171.00	165.80	160.60	155.40	150.20	145.00	139.80	134.60	129.40	124.20	119.00
620	630	174.60	169.40	164.20	159.00	153.80	148.60	143.40	138.20	133.00	127.80	122.60
630	640	178.20	173.00	167.80	162.60	157.40	152.20	147.00	141.80	136.60	131.40	126.20
		36 percent of the excess over $640 plus—										
$640 and over		180.00	174.80	169.60	164.40	159.20	154.00	148.80	143.60	138.40	133.20	128.00

MARRIED Persons—**WEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$48	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
48	49	.10	0	0	0	0	0	0	0	0	0	0
49	50	.20	0	0	0	0	0	0	0	0	0	0
50	51	.40	0	0	0	0	0	0	0	0	0	0
51	52	.60	0	0	0	0	0	0	0	0	0	0
52	53	.80	0	0	0	0	0	0	0	0	0	0
53	54	.90	0	0	0	0	0	0	0	0	0	0
54	55	1.10	0	0	0	0	0	0	0	0	0	0
55	56	1.30	0	0	0	0	0	0	0	0	0	0
56	57	1.40	0	0	0	0	0	0	0	0	0	0
57	58	1.60	0	0	0	0	0	0	0	0	0	0
58	59	1.80	0	0	0	0	0	0	0	0	0	0
59	60	1.90	0	0	0	0	0	0	0	0	0	0
60	62	2.20	0	0	0	0	0	0	0	0	0	0
62	64	2.50	.10	0	0	0	0	0	0	0	0	0
64	66	2.90	.40	0	0	0	0	0	0	0	0	0
66	68	3.20	.80	0	0	0	0	0	0	0	0	0
68	70	3.60	1.10	0	0	0	0	0	0	0	0	0
70	72	3.90	1.40	0	0	0	0	0	0	0	0	0
72	74	4.20	1.80	0	0	0	0	0	0	0	0	0
74	76	4.60	2.10	0	0	0	0	0	0	0	0	0
76	78	4.90	2.50	0	0	0	0	0	0	0	0	0
78	80	5.30	2.80	.40	0	0	0	0	0	0	0	0
80	82	5.60	3.10	.70	0	0	0	0	0	0	0	0
82	84	5.90	3.50	1.00	0	0	0	0	0	0	0	0
84	86	6.30	3.80	1.40	0	0	0	0	0	0	0	0
86	88	6.60	4.20	1.70	0	0	0	0	0	0	0	0
88	90	7.00	4.50	2.10	0	0	0	0	0	0	0	0
90	92	7.30	4.80	2.40	0	0	0	0	0	0	0	0
92	94	7.60	5.20	2.70	.30	0	0	0	0	0	0	0
94	96	8.00	5.50	3.10	.60	0	0	0	0	0	0	0
96	98	8.30	5.90	3.40	1.00	0	0	0	0	0	0	0
98	100	8.70	6.20	3.80	1.30	0	0	0	0	0	0	0
100	105	9.40	6.80	4.30	1.90	0	0	0	0	0	0	0
105	110	10.40	7.70	5.20	2.70	.30	0	0	0	0	0	0
110	115	11.40	8.60	6.00	3.60	1.10	0	0	0	0	0	0
115	120	12.40	9.60	6.90	4.40	2.00	0	0	0	0	0	0
120	125	13.40	10.60	7.70	5.30	2.80	.40	0	0	0	0	0
125	130	14.40	11.60	8.70	6.10	3.70	1.20	0	0	0	0	0
130	135	15.40	12.60	9.70	7.00	4.50	2.10	0	0	0	0	0
135	140	16.40	13.60	10.70	7.80	5.40	2.90	.50	0	0	0	0
140	145	17.40	14.60	11.70	8.80	6.20	3.80	1.30	0	0	0	0
145	150	18.40	15.60	12.70	9.80	7.10	4.60	2.20	0	0	0	0
150	160	19.90	17.10	14.20	11.30	8.40	5.90	3.50	1.00	0	0	0
160	170	21.90	19.10	16.20	13.30	10.40	7.60	5.20	2.70	.30	0	0
170	180	23.90	21.10	18.20	15.30	12.40	9.50	6.90	4.40	2.00	0	0
180	190	25.60	23.10	20.20	17.30	14.40	11.50	8.60	6.10	3.70	1.20	0
190	200	27.30	24.80	22.20	19.30	16.40	13.50	10.60	7.00	5.40	2.90	.50
200	210	29.00	26.50	24.10	21.30	18.40	15.50	12.60	9.80	7.10	4.60	2.20
210	220	30.70	28.20	25.80	23.30	20.40	17.50	14.60	11.80	8.90	6.30	3.90
220	230	32.40	29.90	27.50	25.00	22.40	19.50	16.60	13.80	10.90	8.00	5.60
230	240	34.10	31.60	29.20	26.70	24.30	21.50	18.60	15.80	12.90	10.00	7.30
240	250	35.80	33.30	30.90	28.40	26.00	23.50	20.60	17.80	14.90	12.00	9.10
250	260	37.50	35.00	32.60	30.10	27.70	25.20	22.60	19.80	16.90	14.00	11.10
260	270	39.20	36.70	34.30	31.80	29.40	26.90	24.50	21.80	18.90	16.00	13.10
270	280	41.70	38.40	36.00	33.50	31.10	28.60	26.20	23.70	20.90	18.00	15.10
280	290	44.20	40.60	37.70	35.20	32.80	30.30	27.90	25.40	22.90	20.00	17.10
290	300	46.70	43.10	39.50	36.90	34.50	32.00	29.60	27.10	24.70	22.00	19.10
300	310	49.20	45.60	42.00	38.60	36.20	33.70	31.30	28.80	26.40	23.90	21.10
310	320	51.70	48.10	44.50	40.90	37.90	35.40	33.00	30.50	28.10	25.60	23.10

(Continued on next page)

MARRIED Persons—**WEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$320	$330	$54.20	$50.60	$47.00	$43.40	$39.80	$37.10	$34.70	$32.20	$29.80	$27.30	$24.90
330	340	56.70	53.10	49.50	45.90	42.30	38.80	36.40	33.90	31.50	29.00	26.60
340	350	59.20	55.60	52.00	48.40	44.80	41.20	38.10	35.60	33.20	30.70	28.30
350	360	62.00	58.10	54.50	50.90	47.30	43.70	40.10	37.30	34.90	32.40	30.00
360	370	64.80	60.80	57.00	53.40	49.80	46.20	42.60	39.00	36.60	34.10	31.70
370	380	67.60	63.60	59.50	55.90	52.30	48.70	45.10	41.50	38.30	35.80	33.40
380	390	70.40	66.40	62.30	58.40	54.80	51.20	47.60	44.00	40.40	37.50	35.10
390	400	73.20	69.20	65.10	61.10	57.30	53.70	50.10	46.50	42.90	39.30	36.80
400	410	76.00	72.00	67.90	63.90	59.80	56.20	52.60	49.00	45.40	41.80	38.50
410	420	78.80	74.80	70.70	66.70	62.60	58.70	55.10	51.50	47.90	44.30	40.70
420	430	81.60	77.60	73.50	69.50	65.40	61.40	57.60	54.00	50.40	46.80	43.20
430	440	84.50	80.40	76.30	72.30	68.20	64.20	60.20	56.50	52.90	49.30	45.70
440	450	87.70	83.20	79.10	75.10	71.00	67.00	63.00	59.00	55.40	51.80	48.20
450	460	90.90	86.30	81.90	77.90	73.80	69.80	65.80	61.70	57.90	54.30	50.70
460	470	94.10	89.50	84.90	80.70	76.60	72.60	68.60	64.50	60.50	56.80	53.20
470	480	97.30	92.70	88.10	83.50	79.40	75.40	71.40	67.30	63.30	59.30	55.70
480	490	100.50	95.90	91.30	86.60	82.20	78.20	74.20	70.10	66.10	62.10	58.20
490	500	103.70	99.10	94.50	89.80	85.20	81.00	77.00	72.90	68.90	64.90	60.80
500	510	107.10	102.30	97.70	93.00	88.40	83.80	79.80	75.70	71.70	67.70	63.60
510	520	110.70	105.50	100.90	96.20	91.60	87.00	82.60	78.50	74.50	70.50	66.40
520	530	114.30	109.10	104.10	99.40	94.80	90.20	85.60	81.30	77.30	73.30	69.20
530	540	117.90	112.70	107.50	102.60	98.00	93.40	88.80	84.20	80.10	76.10	72.00
540	550	121.50	116.30	111.10	105.90	101.20	96.60	92.00	87.40	82.90	78.90	74.80
550	560	125.10	119.90	114.70	109.50	104.40	99.80	95.20	90.60	86.00	81.70	77.60
560	570	128.70	123.50	118.30	113.10	107.90	103.00	98.40	93.80	89.20	84.60	80.40
570	580	132.30	127.10	121.90	116.70	111.50	106.30	101.60	97.00	92.40	87.80	83.20
580	590	135.90	130.70	125.50	120.30	115.10	109.90	104.80	100.20	95.60	91.00	86.30
590	600	139.50	134.30	129.10	123.90	118.70	113.50	108.30	103.40	98.80	94.20	89.50
600	610	143.10	137.90	132.70	127.50	122.30	117.10	111.90	106.70	102.00	97.40	92.70
610	620	146.70	141.50	136.30	131.10	125.90	120.70	115.50	110.30	105.20	100.60	95.90
620	630	150.30	145.10	139.90	134.70	129.50	124.30	119.10	113.90	108.80	103.80	99.10
630	640	153.90	148.70	143.50	138.30	133.10	127.90	122.70	117.50	112.40	107.20	102.30
640	650	157.50	152.30	147.10	141.90	136.70	131.50	126.30	121.10	116.00	110.80	105.60
650	660	161.10	155.90	150.70	145.50	140.30	135.10	129.90	124.70	119.60	114.40	109.20
660	670	164.70	159.50	154.30	149.10	143.90	138.70	133.50	128.30	123.20	118.00	112.80
670	680	168.30	163.10	157.90	152.70	147.50	142.30	137.10	131.90	126.80	121.60	116.40
680	690	171.90	166.70	161.50	156.30	151.10	145.90	140.70	135.50	130.40	125.20	120.00
690	700	175.50	170.30	165.10	159.90	154.70	149.50	144.30	139.10	134.00	128.80	123.60
700	710	179.10	173.90	168.70	163.50	158.30	153.10	147.90	142.70	137.60	132.40	127.20
710	720	182.70	177.50	172.30	167.10	161.90	156.70	151.50	146.30	141.20	136.00	130.80
720	730	186.30	181.10	175.90	170.70	165.50	160.30	155.10	149.90	144.80	139.60	134.40
730	740	189.90	184.70	179.50	174.30	169.10	163.90	158.70	153.50	148.40	143.20	138.00
740	750	193.50	188.30	183.10	177.90	172.70	167.50	162.30	157.10	152.00	146.80	141.60
750	760	197.10	191.90	186.70	181.50	176.30	171.10	165.90	160.70	155.60	150.40	145.20
760	770	200.70	195.50	190.30	185.10	179.90	174.70	169.50	164.30	159.20	154.00	148.80
770	780	204.30	199.10	193.90	188.70	183.50	178.30	173.10	167.90	162.80	157.60	152.40
780	790	207.90	202.70	197.50	192.30	187.10	181.90	176.70	171.50	166.40	161.20	156.00
790	800	211.50	206.30	201.10	195.90	190.70	185.50	180.30	175.10	170.00	164.80	159.60
800	810	215.10	209.90	204.70	199.50	194.30	189.10	183.90	178.70	173.60	168.40	163.20
810	820	218.70	213.50	208.30	203.10	197.90	192.70	187.50	182.30	177.20	172.00	166.80
820	830	222.30	217.10	211.90	206.70	201.50	196.30	191.10	185.90	180.80	175.60	170.40
830	840	225.90	220.70	215.50	210.30	205.10	199.90	194.70	189.50	184.40	179.20	174.00
840	850	229.50	224.30	219.10	213.90	208.70	203.50	198.30	193.10	188.00	182.80	177.60
850	860	233.10	227.90	222.70	217.50	212.30	207.10	201.90	196.70	191.60	186.40	181.20
860	870	236.70	231.50	226.30	221.10	215.90	210.70	205.50	200.30	195.20	190.00	184.80
		36 percent of the excess over $870 plus—										
$870 and over		238.50	233.30	228.10	222.90	217.70	212.50	207.30	202.10	197.00	191.80	186.60

SINGLE Persons—BIWEEKLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	52	.20	0	0	0	0	0	0	0	0	0	0
52	54	.50	0	0	0	0	0	0	0	0	0	0
54	56	.80	0	0	0	0	0	0	0	0	0	0
56	58	1.10	0	0	0	0	0	0	0	0	0	0
58	60	1.40	0	0	0	0	0	0	0	0	0	0
60	62	1.80	0	0	0	0	0	0	0	0	0	0
62	64	2.10	0	0	0	0	0	0	0	0	0	0
64	66	2.40	0	0	0	0	0	0	0	0	0	0
66	68	2.70	0	0	0	0	0	0	0	0	0	0
68	70	3.00	0	0	0	0	0	0	0	0	0	0
70	72	3.40	0	0	0	0	0	0	0	0	0	0
72	74	3.70	0	0	0	0	0	0	0	0	0	0
74	76	4.00	0	0	0	0	0	0	0	0	0	0
76	78	4.30	0	0	0	0	0	0	0	0	0	0
78	80	4.60	0	0	0	0	0	0	0	0	0	0
80	82	5.00	.30	0	0	0	0	0	0	0	0	0
82	84	5.30	.70	0	0	0	0	0	0	0	0	0
84	86	5.60	1.00	0	0	0	0	0	0	0	0	0
86	88	5.90	1.30	0	0	0	0	0	0	0	0	0
88	90	6.20	1.60	0	0	0	0	0	0	0	0	0
90	92	6.60	1.90	0	0	0	0	0	0	0	0	0
92	94	6.90	2.30	0	0	0	0	0	0	0	0	0
94	96	7.20	2.60	0	0	0	0	0	0	0	0	0
96	98	7.50	2.90	0	0	0	0	0	0	0	0	0
98	100	7.80	3.20	0	0	0	0	0	0	0	0	0
100	102	8.20	3.50	0	0	0	0	0	0	0	0	0
102	104	8.50	3.90	0	0	0	0	0	0	0	0	0
104	106	8.80	4.20	0	0	0	0	0	0	0	0	0
106	108	9.10	4.50	0	0	0	0	0	0	0	0	0
108	110	9.40	4.80	.20	0	0	0	0	0	0	0	0
110	112	9.80	5.10	.50	0	0	0	0	0	0	0	0
112	114	10.10	5.50	.80	0	0	0	0	0	0	0	0
114	116	10.40	5.80	1.20	0	0	0	0	0	0	0	0
116	118	10.70	6.10	1.50	0	0	0	0	0	0	0	0
118	120	11.00	6.40	1.80	0	0	0	0	0	0	0	0
120	124	11.50	6.90	2.30	0	0	0	0	0	0	0	0
124	128	12.20	7.50	2.90	0	0	0	0	0	0	0	0
128	132	12.80	8.20	3.60	0	0	0	0	0	0	0	0
132	136	13.40	8.80	4.20	0	0	0	0	0	0	0	0
136	140	14.20	9.50	4.80	.20	0	0	0	0	0	0	0
140	144	15.00	10.10	5.50	.90	0	0	0	0	0	0	0
144	148	15.80	10.70	6.10	1.50	0	0	0	0	0	0	0
148	152	16.60	11.40	6.80	2.20	0	0	0	0	0	0	0
152	156	17.40	12.00	7.40	2.80	0	0	0	0	0	0	0
156	160	18.20	12.70	8.00	3.40	0	0	0	0	0	0	0
160	164	19.00	13.30	8.70	4.10	0	0	0	0	0	0	0
164	168	19.80	14.00	9.30	4.70	.10	0	0	0	0	0	0
168	172	20.60	14.80	10.00	5.40	.70	0	0	0	0	0	0
172	176	21.40	15.60	10.60	6.00	1.40	0	0	0	0	0	0
176	180	22.20	16.40	11.20	6.60	2.00	0	0	0	0	0	0
180	184	23.00	17.20	11.90	7.30	2.70	0	0	0	0	0	0
184	188	23.80	18.00	12.50	7.90	3.30	0	0	0	0	0	0
188	192	24.60	18.80	13.20	8.60	3.90	0	0	0	0	0	0
192	196	25.40	19.60	13.90	9.20	4.60	0	0	0	0	0	0
196	200	26.20	20.40	14.70	9.80	5.20	.60	0	0	0	0	0
200	210	27.80	21.80	16.10	11.00	6.30	1.70	0	0	0	0	0
210	220	29.80	23.80	18.10	12.60	7.90	3.30	0	0	0	0	0
220	230	31.80	25.80	20.10	14.30	9.50	4.90	.30	0	0	0	0
230	240	33.70	27.80	22.10	16.30	11.10	6.50	1.90	0	0	0	0

(Continued on next page)

SINGLE Persons — **BIWEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$240	$250	$36.00	$29.80	$24.10	$18.30	$12.70	$8.10	$3.50	$0	$0	$0	$0
250	260	38.30	31.80	26.10	20.30	14.50	9.70	5.10	.50	0	0	0
260	270	40.60	34.00	28.10	22.30	16.50	11.30	6.70	2.10	0	0	0
270	280	42.90	36.30	30.10	24.30	18.50	12.90	8.30	3.70	0	0	0
280	290	45.20	38.60	32.10	26.30	20.50	14.80	9.90	5.30	.70	0	0
290	300	47.50	40.90	34.30	28.30	22.50	16.80	11.50	6.90	2.30	0	0
300	320	51.00	44.40	37.70	31.30	25.50	19.80	14.00	9.30	4.70	.10	0
320	340	55.60	49.00	42.30	35.70	29.50	23.80	18.00	12.50	7.90	3.30	0
340	360	60.20	53.60	46.90	40.30	33.70	27.80	22.00	16.20	11.10	6.50	1.80
360	380	64.70	58.20	51.50	44.90	38.30	31.80	26.00	20.20	14.50	9.70	5.00
380	400	68.90	62.80	56.10	49.50	42.90	36.20	30.00	24.20	18.50	12.90	8.20
400	420	73.10	67.00	60.70	54.10	47.50	40.80	34.20	28.20	22.50	16.70	11.40
420	440	77.30	71.20	65.20	58.70	52.10	45.40	38.80	32.20	26.50	20.70	14.90
440	460	81.50	75.40	69.40	63.30	56.70	50.00	43.40	36.80	30.50	24.70	18.90
460	480	85.70	79.60	73.60	67.50	61.30	54.60	48.00	41.40	34.70	28.70	22.90
480	500	90.40	83.80	77.80	71.70	65.70	59.20	52.60	46.00	39.30	32.70	26.90
500	520	95.60	88.10	82.00	75.90	69.90	63.80	57.20	50.60	43.90	37.30	30.90
520	540	100.80	93.30	86.20	80.10	74.10	68.00	61.80	55.20	48.50	41.90	35.20
540	560	106.00	98.50	91.00	84.30	78.30	72.20	66.20	59.80	53.10	46.50	39.80
560	580	111.70	103.70	96.20	88.70	82.50	76.40	70.40	64.30	57.70	51.10	44.40
580	600	117.70	109.00	101.40	93.90	86.70	80.60	74.60	68.50	62.30	55.70	49.00
600	620	123.70	115.00	106.60	99.10	91.60	84.80	78.80	72.70	66.60	60.30	53.60
620	640	129.70	121.00	112.30	104.30	96.80	89.30	83.00	76.90	70.80	64.80	58.20
640	660	135.70	127.00	118.30	109.70	102.00	94.50	87.20	81.10	75.00	69.00	62.80
660	680	141.70	133.00	124.30	115.70	107.20	99.70	92.20	85.30	79.20	73.20	67.10
680	700	147.70	139.00	130.30	121.70	113.00	104.90	97.40	89.90	83.40	77.40	71.30
700	720	154.70	145.00	136.30	127.70	119.00	110.40	102.60	95.10	87.60	81.60	75.50
720	740	161.90	151.50	142.30	133.70	125.00	116.40	107.80	100.30	92.80	85.80	79.70
740	760	169.10	158.70	148.30	139.70	131.00	122.40	113.70	105.50	98.00	90.50	83.90
760	780	176.30	165.90	155.50	145.70	137.00	128.40	119.70	111.10	103.20	95.70	88.20
780	800	183.50	173.10	162.70	152.40	143.00	134.40	125.70	117.10	108.40	100.90	93.40
800	820	190.70	180.30	169.90	159.60	149.20	140.40	131.70	123.10	114.40	106.10	98.60
820	840	197.90	187.50	177.10	166.80	156.40	146.40	137.70	129.10	120.40	111.80	103.80
840	860	205.10	194.70	184.30	174.00	163.60	153.20	143.70	135.10	126.40	117.80	109.10
860	880	212.30	201.90	191.50	181.20	170.80	160.40	150.00	141.10	132.40	123.80	115.10
880	900	219.50	209.10	198.70	188.40	178.00	167.60	157.20	147.10	138.40	129.80	121.10
900	920	226.70	216.30	205.90	195.60	185.20	174.80	164.40	154.00	144.40	135.80	127.10
920	940	233.90	223.50	213.10	202.80	192.40	182.00	171.60	161.20	150.80	141.80	133.10
940	960	241.10	230.70	220.30	210.00	199.60	189.20	178.80	168.40	158.00	147.80	139.10
960	980	248.30	237.90	227.50	217.20	206.80	196.40	186.00	175.60	165.20	154.90	145.10
980	1,000	255.50	245.10	234.70	224.40	214.00	203.60	193.20	182.80	172.40	162.10	151.70
1,000	1,020	262.70	252.30	241.90	231.60	221.20	210.80	200.40	190.00	179.60	169.30	153.90
1,020	1,040	269.90	259.50	249.10	238.80	228.40	218.00	207.60	197.20	186.80	176.50	166.10
1,040	1,060	277.10	266.70	256.30	246.00	235.60	225.20	214.80	204.40	194.00	183.70	173.30
1,060	1,080	284.30	273.90	263.50	253.20	242.80	232.40	222.00	211.60	201.20	190.90	180.50
1,080	1,100	291.50	281.10	270.70	260.40	250.00	239.60	229.20	218.80	208.40	198.10	187.70
1,100	1,120	298.70	288.30	277.90	267.60	257.20	246.80	236.40	226.00	215.60	205.30	194.90
1,120	1,140	305.90	295.50	285.10	274.80	264.40	254.00	243.60	233.20	222.80	212.50	202.10
1,140	1,160	313.10	302.70	292.30	282.00	271.60	261.20	250.80	240.40	230.00	219.70	209.30
1,160	1,180	320.30	309.90	299.50	289.20	278.80	268.40	258.00	247.60	237.20	226.90	216.50
1,180	1,200	327.50	317.10	306.70	296.40	286.00	275.60	265.20	254.80	244.40	234.10	223.70
1,200	1,220	334.70	324.30	313.90	303.60	293.20	282.80	272.40	262.00	251.60	241.30	230.90
1,220	1,240	341.90	331.50	321.10	310.80	300.40	290.00	279.60	269.20	258.80	248.50	238.10
1,240	1,260	349.10	338.70	328.30	318.00	307.60	297.20	286.80	276.40	266.00	255.70	245.30
1,260	1,280	356.30	345.90	335.50	325.20	314.80	304.40	294.00	283.60	273.20	262.90	252.50
		36 percent of the excess over $1,280 plus—										
$1,280 and over		359.90	349.50	339.10	328.80	318.40	308.00	297.60	287.20	276.80	266.50	256.10

MARRIED Persons — **BIWEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$96	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
96	98	.10	0	0	0	0	0	0	0	0	0	0
98	100	.50	0	0	0	0	0	0	0	0	0	0
100	102	.80	0	0	0	0	0	0	0	0	0	0
102	104	1.20	0	0	0	0	0	0	0	0	0	0
104	106	1.50	0	0	0	0	0	0	0	0	0	0
106	108	1.80	0	0	0	0	0	0	0	0	0	0
108	110	2.20	0	0	0	0	0	0	0	0	0	0
110	112	2.50	0	0	0	0	0	0	0	0	0	0
112	114	2.90	0	0	0	0	0	0	0	0	0	0
114	116	3.20	0	0	0	0	0	0	0	0	0	0
116	118	3.50	0	0	0	0	0	0	0	0	0	0
118	120	3.90	0	0	0	0	0	0	0	0	0	0
120	124	4.40	0	0	0	0	0	0	0	0	0	0
124	128	5.10	.20	0	0	0	0	0	0	0	0	0
128	132	5.80	.90	0	0	0	0	0	0	0	0	0
132	136	6.40	1.50	0	0	0	0	0	0	0	0	0
136	140	7.10	2.20	0	0	0	0	0	0	0	0	0
140	144	7.80	2.90	0	0	0	0	0	0	0	0	0
144	148	8.50	3.60	0	0	0	0	0	0	0	0	0
148	152	9.20	4.30	0	0	0	0	0	0	0	0	0
152	156	9.80	4.90	0	0	0	0	0	0	0	0	0
156	160	10.50	5.60	.70	0	0	0	0	0	0	0	0
160	164	11.20	6.30	1.40	0	0	0	0	0	0	0	0
164	168	11.90	7.00	2.10	0	0	0	0	0	0	0	0
168	172	12.60	7.70	2.70	0	0	0	0	0	0	0	0
172	176	13.20	8.30	3.40	0	0	0	0	0	0	0	0
176	180	13.90	9.00	4.10	0	0	0	0	0	0	0	0
180	184	14.60	9.70	4.80	0	0	0	0	0	0	0	0
184	188	15.30	10.40	5.50	.60	0	0	0	0	0	0	0
188	192	16.00	11.10	6.10	1.20	0	0	0	0	0	0	0
192	196	16.70	11.70	6.80	1.90	0	0	0	0	0	0	0
196	200	17.50	12.40	7.50	2.60	0	0	0	0	0	0	0
200	210	18.90	13.60	8.70	3.80	0	0	0	0	0	0	0
210	220	20.90	15.30	10.40	5.50	.60	0	0	0	0	0	0
220	230	22.90	17.10	12.10	7.20	2.30	0	0	0	0	0	0
230	240	24.90	19.10	13.80	8.90	4.00	0	0	0	0	0	0
240	250	26.90	21.10	15.50	10.60	5.70	.80	0	0	0	0	0
250	260	28.90	23.10	17.30	12.30	7.40	2.50	0	0	0	0	0
260	270	30.90	25.10	19.30	14.00	9.10	4.20	0	0	0	0	0
270	280	32.90	27.10	21.30	15.70	10.80	5.90	1.00	0	0	0	0
280	290	34.90	29.10	23.30	17.60	12.50	7.60	2.70	0	0	0	0
290	300	36.90	31.10	25.30	19.60	14.20	9.30	4.40	0	0	0	0
300	320	39.90	34.10	28.30	22.60	16.80	11.80	6.90	2.00	0	0	0
320	340	43.90	38.10	32.30	26.60	20.80	15.20	10.30	5.40	.50	0	0
340	360	47.80	42.10	36.30	30.60	24.80	19.00	13.70	8.80	3.90	0	0
360	380	51.20	46.10	40.30	34.60	28.80	23.00	17.30	12.20	7.30	2.40	0
380	400	54.60	49.70	44.30	38.60	32.80	27.00	21.30	15.60	10.70	5.80	.90
400	420	58.00	53.10	48.20	42.60	36.80	31.00	25.30	19.50	14.10	9.20	4.30
420	440	61.40	56.50	51.60	46.60	40.80	35.00	29.30	23.50	17.70	12.60	7.70
440	460	64.80	59.90	55.00	50.10	44.80	39.00	33.30	27.50	21.70	16.00	11.10
460	480	68.20	63.30	58.40	53.50	48.60	43.00	37.30	31.50	25.70	20.00	14.50
480	500	71.60	66.70	61.80	56.90	52.00	47.00	41.30	35.50	29.70	24.00	18.20
500	520	75.00	70.10	65.20	60.30	55.40	50.50	45.30	39.50	33.70	28.00	22.20
520	540	78.50	73.50	68.60	63.70	58.80	53.90	48.90	43.50	37.70	32.00	26.20
540	560	83.50	76.90	72.00	67.10	62.20	57.30	52.30	47.40	41.70	36.00	30.20
560	580	88.50	81.30	75.40	70.50	65.60	60.70	55.70	50.80	45.70	40.00	34.20
580	600	93.50	86.30	79.00	73.90	69.00	64.10	59.10	54.20	49.30	44.00	38.20
600	620	98.50	91.30	84.00	77.30	72.40	67.50	62.50	57.60	52.70	47.80	42.20
620	640	103.50	96.30	89.00	81.80	75.80	70.90	65.90	61.00	56.10	51.20	46.20

(Continued on next page)

MARRIED Persons — **BIWEEKLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$640	$660	$106.50	$101.30	$94.00	$86.80	$79.60	$74.30	$69.30	$64.40	$59.50	$54.60	$49.70
660	680	113.50	106.30	99.00	91.80	84.60	77.70	72.70	67.80	62.90	58.00	53.10
680	700	118.50	111.30	104.00	96.80	89.60	82.40	76.10	71.20	66.30	61.40	56.50
700	720	124.00	116.30	109.00	101.80	94.60	87.40	80.20	74.60	69.70	64.80	59.90
720	740	129.60	121.50	114.00	106.80	99.60	92.40	85.20	78.00	73.10	68.20	63.30
740	760	135.20	127.10	119.00	111.80	104.60	97.40	90.20	83.00	76.50	71.60	66.70
760	780	140.80	132.70	124.60	116.80	109.60	102.40	95.20	88.00	80.80	75.00	70.10
780	800	146.40	138.30	130.20	122.20	114.60	107.40	100.20	93.00	85.80	78.60	73.50
800	820	152.00	143.90	135.80	127.80	119.70	112.40	105.20	98.00	90.80	83.60	76.90
820	840	157.60	149.50	141.40	133.40	125.30	117.40	110.20	103.00	95.80	88.60	81.30
840	860	163.20	155.10	147.00	139.00	130.90	122.80	115.20	108.00	100.80	93.60	86.30
860	880	169.00	160.70	152.60	144.60	136.50	128.40	120.30	113.00	105.80	98.60	91.30
880	900	175.40	166.30	158.20	150.20	142.10	134.00	125.90	118.00	110.80	103.60	96.30
900	920	181.80	172.50	163.80	155.80	147.70	139.60	131.50	123.50	115.80	108.60	101.30
920	940	188.20	178.90	169.70	161.40	153.30	145.20	137.10	129.10	121.00	113.60	106.30
940	960	194.60	185.30	176.10	167.00	158.90	150.80	142.70	134.70	126.60	118.60	111.30
960	980	201.00	191.70	182.50	173.30	164.50	156.40	148.30	140.30	132.20	124.10	116.30
980	1,000	207.40	198.10	188.90	179.70	170.50	162.00	153.90	145.90	137.80	129.70	121.60
1,000	1,020	214.20	204.50	195.30	186.10	176.90	167.60	159.50	151.50	143.40	135.30	127.20
1,020	1,040	221.40	211.00	201.70	192.50	183.30	174.00	165.10	157.10	149.00	140.90	132.80
1,040	1,060	228.60	218.20	208.10	198.90	189.70	180.40	171.20	162.70	154.60	146.50	138.40
1,060	1,080	235.80	225.40	215.00	205.30	196.10	186.80	177.60	168.40	160.20	152.10	144.00
1,080	1,100	243.00	232.60	222.20	211.80	202.50	193.20	184.00	174.80	165.80	157.70	149.60
1,100	1,120	250.20	239.80	229.40	219.00	208.90	199.60	190.40	181.20	171.90	163.30	155.20
1,120	1,140	257.40	247.00	236.60	226.20	215.80	206.00	196.80	187.60	178.30	169.10	160.80
1,140	1,160	264.60	254.20	243.80	233.40	223.00	212.70	203.20	194.00	184.70	175.50	166.40
1,160	1,180	271.80	261.40	251.00	240.60	230.20	219.90	209.60	200.40	191.10	181.90	172.70
1,180	1,200	279.00	268.60	258.20	247.80	237.40	227.10	216.70	206.80	197.50	188.30	179.10
1,200	1,220	286.20	275.80	265.40	255.00	244.60	234.30	223.90	213.50	203.90	194.70	185.50
1,220	1,240	293.40	283.00	272.60	262.20	251.80	241.50	231.10	220.70	210.30	201.10	191.90
1,240	1,260	300.60	290.20	279.80	269.40	259.00	248.70	238.30	227.90	217.50	207.50	198.30
1,260	1,280	307.80	297.40	287.00	276.60	266.20	255.90	245.50	235.10	224.70	214.30	204.70
1,280	1,300	315.00	304.60	294.20	283.80	273.40	263.10	252.70	242.30	231.90	221.50	211.10
1,300	1,320	322.20	311.80	301.40	291.00	280.60	270.30	259.90	249.50	239.10	228.70	218.30
1,320	1,340	329.40	319.00	308.60	298.20	287.80	277.50	267.10	256.70	246.30	235.90	225.50
1,340	1,360	336.60	326.20	315.80	305.40	295.00	284.70	274.30	263.90	253.50	243.10	232.70
1,360	1,380	343.80	333.40	323.00	312.60	302.20	291.90	281.50	271.10	260.70	250.30	239.90
1,380	1,400	351.00	340.60	330.20	319.80	309.40	299.10	288.70	278.30	267.90	257.50	247.10
1,400	1,420	358.20	347.80	337.40	327.00	316.60	306.30	295.90	285.50	275.10	264.70	254.30
1,420	1,440	365.40	355.00	344.60	334.20	323.80	313.50	303.10	292.70	282.30	271.90	261.50
1,440	1,460	372.60	362.20	351.80	341.40	331.00	320.70	310.30	299.90	289.50	279.10	268.70
1,460	1,480	379.80	369.40	359.00	348.60	338.20	327.90	317.50	307.10	296.70	286.30	275.90
1,480	1,500	387.00	376.60	366.20	355.80	345.40	335.10	324.70	314.30	303.90	293.50	283.10
1,500	1,520	394.20	383.80	373.40	363.00	352.60	342.30	331.90	321.50	311.10	300.70	290.30
1,520	1,540	401.40	391.00	380.60	370.20	359.80	349.50	339.10	328.70	318.30	307.90	297.50
1,540	1,560	408.60	398.20	387.80	377.40	367.00	356.70	346.30	335.90	325.50	315.10	304.70
1,560	1,580	415.80	405.40	395.00	384.60	374.20	363.90	353.50	343.10	332.70	322.30	311.90
1,580	1,600	423.00	412.60	402.20	391.80	381.40	371.10	360.70	350.30	339.90	329.50	319.10
1,600	1,620	430.20	419.80	409.40	399.00	388.60	378.30	367.90	357.50	347.10	336.70	326.30
1,620	1,640	437.40	427.00	416.60	406.20	395.80	385.50	375.10	364.70	354.30	343.90	333.50
1,640	1,660	444.60	434.20	423.80	413.40	403.00	392.70	382.30	371.90	361.50	351.10	340.70
1,660	1,680	451.80	441.40	431.00	420.60	410.20	399.90	389.50	379.10	368.70	358.30	347.90
1,680	1,700	459.00	448.60	438.20	427.80	417.40	407.10	396.70	386.30	375.90	365.50	355.10
1,700	1,720	466.20	455.80	445.40	435.00	424.60	414.30	403.90	393.50	383.10	372.70	362.30
1,720	1,740	473.40	463.00	452.60	442.20	431.80	421.50	411.10	400.70	390.30	379.90	369.50
		36 percent of the excess over $1,740 plus—										
$1,740 and over		477.00	466.60	456.20	445.80	435.40	425.10	414.70	404.30	393.90	383.50	373.10

63

SINGLE Persons—**SEMIMONTHLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$54	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
54	56	.10	0	0	0	0	0	0	0	0	0	0
56	58	.50	0	0	0	0	0	0	0	0	0	0
58	60	.80	0	0	0	0	0	0	0	0	0	0
60	62	1.10	0	0	0	0	0	0	0	0	0	0
62	64	1.40	0	0	0	0	0	0	0	0	0	0
64	66	1.70	0	0	0	0	0	0	0	0	0	0
66	68	2.10	0	0	0	0	0	0	0	0	0	0
68	70	2.40	0	0	0	0	0	0	0	0	0	0
70	72	2.70	0	0	0	0	0	0	0	0	0	0
72	74	3.00	0	0	0	0	0	0	0	0	0	0
74	76	3.30	0	0	0	0	0	0	0	0	0	0
76	78	3.70	0	0	0	0	0	0	0	0	0	0
78	80	4.00	0	0	0	0	0	0	0	0	0	0
80	82	4.30	0	0	0	0	0	0	0	0	0	0
82	84	4.60	0	0	0	0	0	0	0	0	0	0
84	86	4.90	0	0	0	0	0	0	0	0	0	0
86	88	5.30	.30	0	0	0	0	0	0	0	0	0
88	90	5.60	.60	0	0	0	0	0	0	0	0	0
90	92	5.90	.90	0	0	0	0	0	0	0	0	0
92	94	6.20	1.20	0	0	0	0	0	0	0	0	0
94	96	6.50	1.50	0	0	0	0	0	0	0	0	0
96	98	6.90	1.90	0	0	0	0	0	0	0	0	0
98	100	7.20	2.20	0	0	0	0	0	0	0	0	0
100	102	7.50	2.50	0	0	0	0	0	0	0	0	0
102	104	7.80	2.80	0	0	0	0	0	0	0	0	0
104	106	8.10	3.10	0	0	0	0	0	0	0	0	0
106	108	8.50	3.50	0	0	0	0	0	0	0	0	0
108	110	8.80	3.80	0	0	0	0	0	0	0	0	0
110	112	9.10	4.10	0	0	0	0	0	0	0	0	0
112	114	9.40	4.40	0	0	0	0	0	0	0	0	0
114	116	9.70	4.70	0	0	0	0	0	0	0	0	0
116	118	10.10	5.10	.10	0	0	0	0	0	0	0	0
118	120	10.40	5.40	.40	0	0	0	0	0	0	0	0
120	124	10.90	5.90	.90	0	0	0	0	0	0	0	0
124	128	11.50	6.50	1.50	0	0	0	0	0	0	0	0
128	132	12.10	7.10	2.10	0	0	0	0	0	0	0	0
132	136	12.80	7.80	2.80	0	0	0	0	0	0	0	0
136	140	13.40	8.40	3.40	0	0	0	0	0	0	0	0
140	144	14.10	9.10	4.10	0	0	0	0	0	0	0	0
144	148	14.70	9.70	4.70	0	0	0	0	0	0	0	0
148	152	15.50	10.30	5.30	.30	0	0	0	0	0	0	0
152	156	16.30	11.00	6.00	1.00	0	0	0	0	0	0	0
156	160	17.10	11.60	6.60	1.60	0	0	0	0	0	0	0
160	164	17.90	12.30	7.30	2.30	0	0	0	0	0	0	0
164	168	18.70	12.90	7.90	2.90	0	0	0	0	0	0	0
168	172	19.50	13.50	8.50	3.50	0	0	0	0	0	0	0
172	176	20.30	14.20	9.20	4.20	0	0	0	0	0	0	0
176	180	21.10	14.90	9.80	4.80	0	0	0	0	0	0	0
180	184	21.90	15.70	10.50	5.50	.50	0	0	0	0	0	0
184	188	22.70	16.50	11.10	6.10	1.10	0	0	0	0	0	0
188	192	23.50	17.30	11.70	6.70	1.70	0	0	0	0	0	0
192	196	24.30	18.10	12.40	7.40	2.40	0	0	0	0	0	0
196	200	25.10	18.90	13.00	8.00	3.00	0	0	0	0	0	0
200	210	26.50	20.30	14.10	9.10	4.10	0	0	0	0	0	0
210	220	28.50	22.30	16.00	10.70	5.70	.70	0	0	0	0	0
220	230	30.50	24.30	18.00	12.30	7.30	2.30	0	0	0	0	0
230	240	32.50	26.30	20.00	13.90	8.90	3.90	0	0	0	0	0
240	250	34.50	28.30	22.00	15.80	10.50	5.50	.50	0	0	0	0
250	260	36.70	30.30	24.00	17.80	12.10	7.10	2.10	0	0	0	0

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$260	$270	$39.00	$32.30	$26.00	$19.80	$13.70	$8.70	$3.70	$0	$0	$0	$0
270	280	41.30	34.30	28.00	21.80	15.50	10.30	5.30	.30	0	0	0
280	290	43.60	36.40	30.00	23.80	17.50	11.90	6.90	1.90	0	0	0
290	300	45.90	38.70	32.00	25.80	19.50	13.50	8.50	3.50	0	0	0
300	320	49.30	42.10	35.00	28.80	22.50	16.30	10.90	5.90	.90	0	0
320	340	53.90	46.70	39.50	32.80	26.50	20.30	14.10	9.10	4.10	0	0
340	360	58.50	51.30	44.10	36.90	30.50	24.30	18.00	12.30	7.30	2.30	0
360	380	63.10	55.90	48.70	41.50	34.50	28.30	22.00	15.80	10.50	5.50	.50
380	400	67.70	60.50	53.30	46.10	39.00	32.30	26.00	19.80	13.70	8.70	3.70
400	420	72.00	65.10	57.90	50.70	43.60	36.40	30.00	23.80	17.50	11.90	6.90
420	440	76.20	69.70	62.50	55.30	48.20	41.00	34.00	27.80	21.50	15.30	10.10
440	460	80.40	73.90	67.10	59.90	52.80	45.60	38.40	31.80	25.50	19.30	13.30
460	480	84.60	78.10	71.50	64.50	57.40	50.20	43.00	35.80	29.50	23.30	17.00
480	500	88.80	82.30	75.70	69.10	62.00	54.80	47.60	40.40	33.50	27.30	21.00
500	520	93.00	86.50	79.90	73.30	66.60	59.40	52.20	45.00	37.80	31.30	25.00
520	540	97.70	90.70	84.10	77.50	71.00	64.00	56.80	49.60	42.40	35.30	29.00
540	560	102.90	94.90	88.30	81.70	75.20	68.60	61.40	54.20	47.00	39.80	33.00
560	580	108.10	100.00	92.50	85.90	79.40	72.80	66.00	58.80	51.60	44.40	37.20
580	600	113.30	105.20	97.00	90.10	83.60	77.00	70.40	63.40	56.20	49.00	41.80
600	620	118.70	110.40	102.20	94.30	87.80	81.20	74.60	68.00	60.80	53.60	46.40
620	640	124.70	115.60	107.40	99.30	92.00	85.40	78.80	72.30	65.40	58.20	51.00
640	660	130.70	121.30	112.60	104.50	96.40	89.60	83.00	76.50	69.90	62.80	55.60
660	680	136.70	127.30	118.00	109.70	101.60	93.80	87.20	80.70	74.10	67.40	60.20
680	700	142.70	133.30	124.00	114.90	106.80	98.70	91.40	84.90	78.30	71.80	64.80
700	720	148.70	139.30	130.00	120.60	112.00	103.90	95.70	89.10	82.50	76.00	69.40
720	740	154.70	145.30	136.00	126.60	117.20	109.10	100.90	93.30	86.70	80.20	73.60
740	760	160.70	151.30	142.00	132.60	123.20	114.30	106.10	98.00	90.90	84.40	77.80
760	780	167.90	157.30	148.00	138.60	129.20	119.80	111.30	103.20	95.10	88.60	82.00
780	800	175.10	163.90	154.00	144.60	135.20	125.60	116.50	108.40	100.30	92.80	86.20
800	820	182.30	171.10	160.00	150.60	141.20	131.60	122.50	113.60	105.50	97.40	90.40
820	840	189.50	178.30	167.00	156.60	147.20	137.80	128.50	119.10	110.70	102.60	94.60
840	860	196.70	185.50	174.20	163.00	153.20	143.80	134.50	125.10	115.90	107.80	99.60
860	880	203.90	192.70	181.40	170.20	159.20	149.80	140.50	131.10	121.70	113.00	104.80
880	900	211.10	199.90	188.60	177.40	166.10	155.80	146.50	137.10	127.70	118.30	110.00
900	920	218.30	207.10	195.80	184.60	173.30	162.10	152.50	143.10	133.70	124.30	115.20
920	940	225.50	214.30	203.00	191.80	180.50	169.30	158.50	149.10	139.70	130.30	121.00
940	960	232.70	221.50	210.20	199.00	187.70	176.50	165.20	155.10	145.70	136.30	127.00
960	980	239.90	228.70	217.40	206.20	194.90	183.70	172.40	161.20	151.70	142.30	133.00
980	1,000	247.10	235.90	224.60	213.40	202.10	190.90	179.60	168.40	157.70	148.30	139.00
1,000	1,020	254.30	243.10	231.80	220.60	209.30	198.10	186.80	175.60	164.30	154.30	145.00
1,020	1,040	261.50	250.30	239.00	227.80	216.50	205.30	194.00	182.80	171.50	160.30	151.00
1,040	1,060	268.70	257.50	246.20	235.00	223.70	212.50	201.20	190.00	178.70	167.50	157.00
1,060	1,080	275.90	264.70	253.40	242.20	230.90	219.70	208.40	197.20	185.90	174.70	163.40
1,080	1,100	283.10	271.90	260.60	249.40	238.10	226.90	215.60	204.40	193.10	181.90	170.60
1,100	1,120	290.30	279.10	267.80	256.60	245.30	234.10	222.80	211.60	200.30	189.10	177.80
1,120	1,140	297.50	286.30	275.00	263.80	252.50	241.30	230.00	218.80	207.50	196.30	185.00
1,140	1,160	304.70	293.50	282.20	271.00	259.70	248.50	237.20	226.00	214.70	203.50	192.20
1,160	1,180	311.90	300.70	289.40	278.20	266.90	255.70	244.40	233.20	221.90	210.70	199.40
1,180	1,200	319.10	307.90	296.60	285.40	274.10	262.90	251.60	240.40	229.10	217.90	206.60
1,200	1,220	326.30	315.10	303.80	292.60	281.30	270.10	258.80	247.60	236.30	225.10	213.80
1,220	1,240	333.50	322.30	311.00	299.80	288.50	277.30	266.00	254.80	243.50	232.30	221.00
1,240	1,260	340.70	329.50	318.20	307.00	295.70	284.50	273.20	262.00	250.70	239.50	228.20
1,260	1,280	347.90	336.70	325.40	314.20	302.90	291.70	280.40	269.20	257.90	246.70	235.40
1,280	1,300	355.10	343.90	332.60	321.40	310.10	298.90	287.60	276.40	265.10	253.90	242.60
1,300	1,320	362.30	351.10	339.80	328.60	317.30	306.10	294.80	283.60	272.30	261.10	249.80
		36 percent of the excess over $1,320 plus—										
$1,320 and over		365.90	354.70	343.40	332.20	320.90	309.70	298.40	287.20	275.90	264.70	253.40

MARRIED Persons—SEMIMONTHLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
104	106	.10	0	0	0	0	0	0	0	0	0	0
106	108	.50	0	0	0	0	0	0	0	0	0	0
108	110	.80	0	0	0	0	0	0	0	0	0	0
110	112	1.20	0	0	0	0	0	0	0	0	0	0
112	114	1.50	0	0	0	0	0	0	0	0	0	0
114	116	1.80	0	0	0	0	0	0	0	0	0	0
116	118	2.20	0	0	0	0	0	0	0	0	0	0
118	120	2.50	0	0	0	0	0	0	0	0	0	0
120	124	3.00	0	0	0	0	0	0	0	0	0	0
124	128	3.70	0	0	0	0	0	0	0	0	0	0
128	132	4.40	0	0	0	0	0	0	0	0	0	0
132	136	5.10	0	0	0	0	0	0	0	0	0	0
136	140	5.80	.40	0	0	0	0	0	0	0	0	0
140	144	6.40	1.10	0	0	0	0	0	0	0	0	0
144	148	7.10	1.80	0	0	0	0	0	0	0	0	0
148	152	7.80	2.50	0	0	0	0	0	0	0	0	0
152	156	8.50	3.20	0	0	0	0	0	0	0	0	0
156	160	9.20	3.80	0	0	0	0	0	0	0	0	0
160	164	9.80	4.50	0	0	0	0	0	0	0	0	0
164	168	10.50	5.20	0	0	0	0	0	0	0	0	0
168	172	11.20	5.90	.60	0	0	0	0	0	0	0	0
172	176	11.90	6.60	1.20	0	0	0	0	0	0	0	0
176	180	12.60	7.20	1.90	0	0	0	0	0	0	0	0
180	184	13.20	7.90	2.60	0	0	0	0	0	0	0	0
184	188	13.90	8.60	3.30	0	0	0	0	0	0	0	0
188	192	14.60	9.30	4.00	0	0	0	0	0	0	0	0
192	196	15.30	10.00	4.60	0	0	0	0	0	0	0	0
196	200	16.00	10.60	5.30	0	0	0	0	0	0	0	0
200	210	17.10	11.80	6.50	1.20	0	0	0	0	0	0	0
210	220	19.00	13.50	8.20	2.90	0	0	0	0	0	0	0
220	230	21.00	15.20	9.90	4.60	0	0	0	0	0	0	0
230	240	23.00	16.90	11.60	6.30	1.00	0	0	0	0	0	0
240	250	25.00	18.60	13.30	8.00	2.70	0	0	0	0	0	0
250	260	27.00	20.80	15.00	9.70	4.40	0	0	0	0	0	0
260	270	29.00	22.80	16.70	11.40	6.10	.80	0	0	0	0	0
270	280	31.00	24.80	18.50	13.10	7.80	2.50	0	0	0	0	0
280	290	33.00	26.80	20.50	14.80	9.50	4.20	0	0	0	0	0
290	300	35.00	28.80	22.50	16.50	11.20	5.90	.60	0	0	0	0
300	320	38.00	31.80	25.50	19.30	13.70	8.40	3.10	0	0	0	0
320	340	42.00	35.80	29.50	23.30	17.10	11.80	6.50	1.20	0	0	0
340	360	46.00	39.80	33.50	27.30	21.00	15.20	9.90	4.60	0	0	0
360	380	50.00	43.80	37.50	31.30	25.00	18.80	13.30	8.00	2.70	0	0
380	400	53.60	47.80	41.50	35.30	29.00	22.80	16.70	11.40	6.10	.80	0
400	420	57.00	51.70	45.50	39.30	33.00	26.80	20.50	14.80	9.50	4.20	0
420	440	60.40	55.10	49.50	43.30	37.00	30.80	24.50	18.30	12.90	7.60	2.30
440	460	63.80	58.50	53.20	47.30	41.00	34.80	28.50	22.30	16.30	11.00	5.70
460	480	67.20	61.90	56.60	51.30	45.00	38.80	32.50	26.30	20.00	14.40	9.10
480	500	70.60	65.30	60.00	54.70	49.00	42.80	36.50	30.30	24.00	17.80	12.50
500	520	74.00	68.70	63.40	58.10	52.70	46.80	40.50	34.30	28.00	21.80	15.90
520	540	77.40	72.10	66.80	61.50	56.10	50.80	44.50	38.30	32.00	25.80	19.50
540	560	80.80	75.50	70.20	64.90	59.50	54.20	48.50	42.30	36.00	29.80	23.50
560	580	84.20	78.90	73.60	68.30	62.90	57.60	52.30	46.30	40.00	33.80	27.50
580	600	89.00	82.30	77.00	71.70	66.30	61.00	55.70	50.30	44.00	37.80	31.50
600	620	94.00	86.10	80.40	75.10	69.70	64.40	59.10	53.80	48.00	41.80	35.50
620	640	99.00	91.10	83.80	78.50	73.10	67.80	62.50	57.20	51.90	45.80	39.50
640	660	104.00	96.10	88.30	81.90	76.50	71.20	65.90	60.60	55.30	49.80	43.50
660	680	109.00	101.10	93.30	85.50	79.90	74.60	69.30	64.00	58.70	53.40	47.50
680	700	114.00	106.10	98.30	90.50	83.30	78.00	72.70	67.40	62.10	56.80	51.50
700	720	119.00	111.10	103.30	95.50	87.70	81.40	76.10	70.80	65.50	60.20	54.90

(Continued on next page)

MARRIED Persons—**SEMIMONTHLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$720	$740	$124.00	$116.10	$108.30	$100.50	$92.70	$84.90	$79.50	$74.20	$68.90	$63.60	$58.30
740	760	129.00	121.10	113.30	105.50	97.70	89.90	82.90	77.60	72.30	67.00	61.70
760	780	134.60	126.10	118.30	110.50	102.70	94.90	87.10	81.00	75.70	70.40	65.10
780	800	140.20	131.40	123.30	115.50	107.70	99.90	92.10	84.40	79.10	73.80	68.50
800	820	145.80	137.00	128.30	120.50	112.70	104.90	97.10	89.30	82.50	77.20	71.90
820	840	151.40	142.60	133.90	125.50	117.70	109.90	102.10	94.30	86.50	80.60	75.30
840	860	157.00	148.20	139.50	130.70	122.70	114.90	107.10	99.30	91.50	84.00	78.70
860	880	162.60	153.80	145.10	136.30	127.70	119.90	112.10	104.30	96.50	88.60	82.10
880	900	168.20	159.40	150.70	141.90	133.20	124.90	117.10	109.30	101.50	93.60	85.80
900	920	173.80	165.00	156.30	147.50	138.80	130.00	122.10	114.30	106.50	98.60	90.80
920	940	179.40	170.60	161.90	153.10	144.40	135.60	127.10	119.30	111.50	103.60	95.80
940	960	185.50	176.20	167.50	158.70	150.00	141.20	132.50	124.30	116.50	108.60	100.80
960	980	191.90	181.90	173.10	164.30	155.60	146.80	138.10	129.30	121.50	113.60	105.80
980	1,000	198.30	188.30	178.70	169.90	161.20	152.40	143.70	134.90	126.50	118.60	110.80
1,000	1,020	204.70	194.70	184.70	175.50	166.80	158.00	149.30	140.50	131.80	123.60	115.80
1,020	1,040	211.10	201.10	191.10	181.10	172.40	163.60	154.90	146.10	137.40	128.60	120.80
1,040	1,060	217.50	207.50	197.50	187.50	178.00	169.20	160.50	151.70	143.00	134.20	125.80
1,060	1,080	223.90	213.90	203.90	193.90	183.90	174.80	166.10	157.30	148.60	139.80	131.10
1,080	1,100	230.50	220.30	210.30	200.30	190.30	180.40	171.70	162.90	154.20	145.40	136.70
1,100	1,120	237.70	226.70	216.70	206.70	196.70	186.70	177.30	168.50	159.80	151.00	142.30
1,120	1,140	244.90	233.70	223.10	213.10	203.10	193.10	183.10	174.10	165.40	156.60	147.90
1,140	1,160	252.10	240.90	229.60	219.50	209.50	199.50	189.50	179.70	171.00	162.20	153.50
1,160	1,180	259.30	248.10	236.80	225.90	215.90	205.90	195.90	185.90	176.60	167.80	159.10
1,180	1,200	266.50	255.30	244.00	232.80	222.30	212.30	202.30	192.30	182.30	173.40	164.70
1,200	1,220	273.70	262.50	251.20	240.00	228.70	218.70	208.70	198.70	188.70	179.00	170.30
1,220	1,240	280.90	269.70	258.40	247.20	235.90	225.10	215.10	205.10	195.10	185.10	175.90
1,240	1,260	288.10	276.90	265.60	254.40	243.10	231.90	221.50	211.50	201.50	191.50	181.50
1,260	1,280	295.30	284.10	272.80	261.60	250.30	239.10	227.90	217.90	207.90	197.90	187.90
1,280	1,300	302.50	291.30	280.00	268.80	257.50	246.30	235.00	224.30	214.30	204.30	194.30
1,300	1,320	309.70	298.50	287.20	276.00	264.70	253.50	242.20	231.00	220.70	210.70	200.70
1,320	1,340	316.90	305.70	294.40	283.20	271.90	260.70	249.40	238.20	227.10	217.10	207.10
1,340	1,360	324.10	312.90	301.60	290.40	279.10	267.90	256.60	245.40	234.10	223.50	213.50
1,360	1,380	331.30	320.10	308.80	297.60	286.30	275.10	263.80	252.60	241.30	230.10	219.90
1,380	1,400	338.50	327.30	316.00	304.80	293.50	282.30	271.00	259.80	248.50	237.30	226.30
1,400	1,420	345.70	334.50	323.20	312.00	300.70	289.50	278.20	267.00	255.70	244.50	233.20
1,420	1,440	352.90	341.70	330.40	319.20	307.90	296.70	285.40	274.20	262.90	251.70	240.40
1,440	1,460	360.10	348.90	337.60	326.40	315.10	303.90	292.60	281.40	270.10	258.90	247.60
1,460	1,480	367.30	356.10	344.80	333.60	322.30	311.10	299.80	288.60	277.30	266.10	254.80
1,480	1,500	374.50	363.30	352.00	340.80	329.50	318.30	307.00	295.80	284.50	273.30	262.00
1,500	1,520	381.70	370.50	359.20	348.00	336.70	325.50	314.20	303.00	291.70	280.50	269.20
1,520	1,540	388.90	377.70	366.40	355.20	343.90	332.70	321.40	310.20	298.90	287.70	276.40
1,540	1,560	396.10	384.90	373.60	362.40	351.10	339.90	328.60	317.40	306.10	294.90	283.60
1,560	1,580	403.30	392.10	380.80	369.60	358.30	347.10	335.80	324.60	313.30	302.10	290.80
1,580	1,600	410.50	399.30	388.00	376.80	365.50	354.30	343.00	331.80	320.50	309.30	298.00
1,600	1,620	417.70	406.50	395.20	384.00	372.70	361.50	350.20	339.00	327.70	316.50	305.20
1,620	1,640	424.90	413.70	402.40	391.20	379.90	368.70	357.40	346.20	334.90	323.70	312.40
1,640	1,660	432.10	420.90	409.60	398.40	387.10	375.90	364.60	353.40	342.10	330.90	319.60
1,660	1,680	439.30	428.10	416.80	405.60	394.30	383.10	371.80	360.60	349.30	338.10	326.80
1,680	1,700	446.50	435.30	424.00	412.80	401.50	390.30	379.00	367.80	356.50	345.30	334.00
1,700	1,720	453.70	442.50	431.20	420.00	408.70	397.50	386.20	375.00	363.70	352.50	341.20
1,720	1,740	460.90	449.70	438.40	427.20	415.90	404.70	393.40	382.20	370.90	359.70	348.40
1,740	1,760	468.10	456.90	445.60	434.40	423.10	411.90	400.60	389.40	378.10	366.90	355.60
1,760	1,780	475.30	464.10	452.80	441.60	430.30	419.10	407.80	396.60	385.30	374.10	362.80
1,780	1,800	482.50	471.30	460.00	448.80	437.50	426.30	415.00	403.80	392.50	381.30	370.00
1,800	1,820	489.70	478.50	467.20	456.00	444.70	433.50	422.20	411.00	399.70	388.50	377.20
		36 percent of the excess over $1,820 plus—										
$1,820 and over		493.30	482.10	470.80	459.60	448.30	437.10	425.80	414.60	403.30	392.10	380.80

SINGLE Persons — MONTHLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$108	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
108	112	.30	0	0	0	0	0	0	0	0	0	0
112	116	.90	0	0	0	0	0	0	0	0	0	0
116	120	1.50	0	0	0	0	0	0	0	0	0	0
120	124	2.20	0	0	0	0	0	0	0	0	0	0
124	128	2.80	0	0	0	0	0	0	0	0	0	0
128	132	3.50	0	0	0	0	0	0	0	0	0	0
132	136	4.10	0	0	0	0	0	0	0	0	0	0
136	140	4.70	0	0	0	0	0	0	0	0	0	0
140	144	5.40	0	0	0	0	0	0	0	0	0	0
144	148	6.00	0	0	0	0	0	0	0	0	0	0
148	152	6.70	0	0	0	0	0	0	0	0	0	0
152	156	7.30	0	0	0	0	0	0	0	0	0	0
156	160	7.90	0	0	0	0	0	0	0	0	0	0
160	164	8.60	0	0	0	0	0	0	0	0	0	0
164	168	9.20	0	0	0	0	0	0	0	0	0	0
168	172	9.90	0	0	0	0	0	0	0	0	0	0
172	176	10.50	.50	0	0	0	0	0	0	0	0	0
176	180	11.10	1.10	0	0	0	0	0	0	0	0	0
180	184	11.80	1.80	0	0	0	0	0	0	0	0	0
184	188	12.40	2.40	0	0	0	0	0	0	0	0	0
188	192	13.10	3.10	0	0	0	0	0	0	0	0	0
192	196	13.70	3.70	0	0	0	0	0	0	0	0	0
196	200	14.30	4.30	0	0	0	0	0	0	0	0	0
200	204	15.00	5.00	0	0	0	0	0	0	0	0	0
204	208	15.60	5.60	0	0	0	0	0	0	0	0	0
208	212	16.30	6.30	0	0	0	0	0	0	0	0	0
212	216	16.90	6.90	0	0	0	0	0	0	0	0	0
216	220	17.50	7.50	0	0	0	0	0	0	0	0	0
220	224	18.20	8.20	0	0	0	0	0	0	0	0	0
224	228	18.80	8.80	0	0	0	0	0	0	0	0	0
228	232	19.50	9.50	0	0	0	0	0	0	0	0	0
232	236	20.10	10.10	.10	0	0	0	0	0	0	0	0
236	240	20.70	10.70	.70	0	0	0	0	0	0	0	0
240	248	21.70	11.70	1.70	0	0	0	0	0	0	0	0
248	256	23.00	13.00	3.00	0	0	0	0	0	0	0	0
256	264	24.30	14.30	4.30	0	0	0	0	0	0	0	0
264	272	25.50	15.50	5.50	0	0	0	0	0	0	0	0
272	280	26.80	16.80	6.80	0	0	0	0	0	0	0	0
280	288	28.10	18.10	8.10	0	0	0	0	0	0	0	0
288	296	29.40	19.40	9.40	0	0	0	0	0	0	0	0
296	304	31.00	20.70	10.70	.70	0	0	0	0	0	0	0
304	312	32.60	21.90	11.90	1.90	0	0	0	0	0	0	0
312	320	34.20	23.20	13.20	3.20	0	0	0	0	0	0	0
320	328	35.80	24.50	14.50	4.50	0	0	0	0	0	0	0
328	336	37.40	25.80	15.80	5.80	0	0	0	0	0	0	0
336	344	39.00	27.10	17.10	7.10	0	0	0	0	0	0	0
344	352	40.60	28.30	18.30	8.30	0	0	0	0	0	0	0
352	360	42.20	29.70	19.60	9.60	0	0	0	0	0	0	0
360	368	43.80	31.30	20.90	10.90	.90	0	0	0	0	0	0
368	376	45.40	32.90	22.20	12.20	2.20	0	0	0	0	0	0
376	384	47.00	34.50	23.50	13.50	3.50	0	0	0	0	0	0
384	392	48.60	36.10	24.70	14.70	4.70	0	0	0	0	0	0
392	400	50.20	37.70	26.00	16.00	6.00	0	0	0	0	0	0
400	420	53.00	40.50	28.30	18.30	8.30	0	0	0	0	0	0
420	440	57.00	44.50	32.00	21.50	11.50	1.50	0	0	0	0	0
440	460	61.00	48.50	36.00	24.70	14.70	4.70	0	0	0	0	0
460	480	65.00	52.50	40.00	27.90	17.90	7.90	0	0	0	0	0
480	500	69.00	56.50	44.00	31.50	21.10	11.10	1.10	0	0	0	0
500	520	73.30	60.50	48.00	35.50	24.30	14.30	4.30	0	0	0	0

(Continued on next page)

SINGLE Persons—**MONTHLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$520	$540	$77.90	$64.50	$52.00	$39.50	$27.50	$17.50	$7.50	$0	$0	$0	$0
540	560	82.50	68.50	56.00	43.50	31.00	20.70	10.70	.70	0	0	0
560	580	87.10	72.70	60.00	47.50	35.00	23.90	13.90	3.90	0	0	0
580	600	91.70	77.30	64.00	51.50	39.00	27.10	17.10	7.10	0	0	0
600	640	98.60	84.20	70.00	57.50	45.00	32.50	21.90	11.90	1.90	0	0
640	680	107.80	93.40	79.10	65.50	53.00	40.50	28.30	18.30	8.30	0	0
680	720	117.00	102.60	88.30	73.90	61.00	48.50	36.00	24.70	14.70	4.70	0
720	760	126.20	111.80	97.50	83.10	69.00	56.50	44.00	31.50	21.10	11.10	1.10
760	800	135.40	121.00	106.70	92.30	77.90	64.50	52.00	39.50	27.50	17.50	7.50
800	840	144.00	130.20	115.90	101.50	87.10	72.70	60.00	47.50	35.00	23.90	13.90
840	880	152.40	139.30	125.10	110.70	96.30	81.90	68.00	55.50	43.00	30.50	20.30
880	920	160.80	147.70	134.30	119.90	105.50	91.10	76.80	63.50	51.00	38.50	26.70
920	960	169.20	156.10	143.00	129.10	114.70	100.30	86.00	71.60	59.00	46.50	34.00
960	1,000	177.60	164.50	151.40	138.30	123.90	109.50	95.20	80.80	67.00	54.50	42.00
1,000	1,040	186.00	172.90	159.80	146.70	133.10	118.70	104.40	90.00	75.60	62.50	50.00
1,040	1,080	195.40	181.30	168.20	155.10	141.90	127.90	113.60	99.20	84.80	70.50	58.00
1,080	1,120	205.80	189.70	176.60	163.50	150.30	137.10	122.80	108.40	94.00	79.60	66.00
1,120	1,160	216.20	199.90	185.00	171.90	158.70	145.60	132.00	117.60	103.20	88.80	74.50
1,160	1,200	226.60	210.30	194.10	180.30	167.10	154.00	140.90	126.80	112.40	98.00	83.70
1,200	1,240	237.40	220.70	204.50	188.70	175.50	162.40	149.30	136.00	121.60	107.20	92.90
1,240	1,280	249.40	231.10	214.90	198.60	183.90	170.80	157.70	144.60	130.80	116.40	102.10
1,280	1,320	261.40	242.70	225.30	209.00	192.80	179.20	166.10	153.00	139.80	125.60	111.30
1,320	1,360	273.40	254.70	235.90	219.40	203.20	187.60	174.50	161.40	148.20	134.80	120.50
1,360	1,400	285.40	266.70	247.90	229.80	213.60	197.30	182.90	169.80	156.60	143.50	129.70
1,400	1,440	297.40	278.70	259.90	241.20	224.00	207.70	191.50	178.20	165.00	151.90	138.80
1,440	1,480	309.40	290.70	271.90	253.20	234.40	218.10	201.90	186.60	173.40	160.30	147.20
1,480	1,520	321.40	302.70	283.90	265.20	246.40	228.50	212.30	196.00	181.80	168.70	155.60
1,520	1,560	335.80	314.70	295.90	277.20	258.40	239.70	222.70	206.40	190.20	177.10	164.00
1,560	1,600	350.20	327.70	307.90	289.20	270.40	251.70	233.10	216.80	200.60	185.50	172.40
1,600	1,640	364.60	342.10	319.90	301.20	282.40	263.70	244.90	227.20	211.00	194.70	180.80
1,640	1,680	379.00	356.50	334.00	313.20	294.40	275.70	256.90	238.20	221.40	205.10	189.20
1,680	1,720	393.40	370.90	348.40	325.90	306.40	287.70	268.90	250.20	231.80	215.50	199.30
1,720	1,760	407.80	385.30	362.80	340.30	318.40	299.70	280.90	262.20	243.40	225.90	209.70
1,760	1,800	422.20	399.70	377.20	354.70	332.20	311.70	292.90	274.20	255.40	236.70	220.10
1,800	1,840	436.60	414.10	391.60	369.10	346.60	324.10	304.90	286.20	267.40	248.70	230.50
1,840	1,880	451.00	428.50	406.00	383.50	361.00	338.50	316.90	298.20	279.40	260.70	241.90
1,880	1,920	465.40	442.90	420.40	397.90	375.40	352.90	330.40	310.20	291.40	272.70	253.90
1,920	1,960	479.80	457.30	434.80	412.30	389.80	367.30	344.80	322.30	303.40	284.70	265.90
1,960	2,000	494.20	471.70	449.20	426.70	404.20	381.70	359.20	336.70	315.40	296.70	277.90
2,000	2,040	508.60	486.10	463.60	441.10	418.60	396.10	373.60	351.10	328.60	308.70	289.90
2,040	2,080	523.00	500.50	478.00	455.50	433.00	410.50	388.00	365.50	343.00	320.70	301.90
2,080	2,120	537.40	514.90	492.40	469.90	447.40	424.90	402.40	379.90	357.40	334.90	313.90
2,120	2,160	551.80	529.30	506.80	484.30	461.80	439.30	416.80	394.30	371.80	349.30	326.80
2,160	2,200	566.20	543.70	521.20	498.70	476.20	453.70	431.20	408.70	386.20	363.70	341.20
2,200	2,240	580.60	558.10	535.60	513.10	490.60	468.10	445.60	423.10	400.60	378.10	355.60
2,240	2,280	595.00	572.50	550.00	527.50	505.00	482.50	460.00	437.50	415.00	392.50	370.00
2,280	2,320	609.40	586.90	564.40	541.90	519.40	496.90	474.40	451.90	429.40	406.90	384.40
2,320	2,360	623.80	601.30	578.80	556.30	533.80	511.30	488.80	466.30	443.80	421.30	398.80
2,360	2,400	638.20	615.70	593.20	570.70	548.20	525.70	503.20	480.70	458.20	435.70	413.20
2,400	2,440	652.60	630.10	607.60	585.10	562.60	540.10	517.60	495.10	472.60	450.10	427.60
2,440	2,480	667.00	644.50	622.00	599.50	577.00	554.50	532.00	509.50	487.00	464.50	442.00
2,480	2,520	681.40	658.90	636.40	613.90	591.40	568.90	546.40	523.90	501.40	478.90	456.40
2,520	2,560	695.80	673.30	650.80	628.30	605.80	583.30	560.80	538.30	515.80	493.30	470.80
2,560	2,600	710.20	687.70	665.20	642.70	620.20	597.70	575.20	552.70	530.20	507.70	485.20
2,600	2,640	724.60	702.10	679.60	657.10	634.60	612.10	589.60	567.10	544.60	522.10	499.60
		36 percent of the excess over $2,640 plus—										
$2,640 and over		731.80	709.30	686.80	664.30	641.80	619.30	596.80	574.30	551.80	529.30	506.80

MARRIED Persons—**MONTHLY** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$208	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
208	212	.30	0	0	0	0	0	0	0	0	0	0
212	216	1.00	0	0	0	0	0	0	0	0	0	0
216	220	1.60	0	0	0	0	0	0	0	0	0	0
220	224	2.30	0	0	0	0	0	0	0	0	0	0
224	228	3.00	0	0	0	0	0	0	0	0	0	0
228	232	3.70	0	0	0	0	0	0	0	0	0	0
232	236	4.40	0	0	0	0	0	0	0	0	0	0
236	240	5.00	0	0	0	0	0	0	0	0	0	0
240	248	6.10	0	0	0	0	0	0	0	0	0	0
248	256	7.40	0	0	0	0	0	0	0	0	0	0
256	264	8.80	0	0	0	0	0	0	0	0	0	0
264	272	10.10	0	0	0	0	0	0	0	0	0	0
272	280	11.50	.90	0	0	0	0	0	0	0	0	0
280	288	12.90	2.20	0	0	0	0	0	0	0	0	0
288	296	14.20	3.60	0	0	0	0	0	0	0	0	0
296	304	15.60	5.00	0	0	0	0	0	0	0	0	0
304	312	16.90	6.30	0	0	0	0	0	0	0	0	0
312	320	18.30	7.70	0	0	0	0	0	0	0	0	0
320	328	19.70	9.00	0	0	0	0	0	0	0	0	0
328	336	21.00	10.40	0	0	0	0	0	0	0	0	0
336	344	22.40	11.80	1.10	0	0	0	0	0	0	0	0
344	352	23.70	13.10	2.50	0	0	0	0	0	0	0	0
352	360	25.10	14.50	3.90	0	0	0	0	0	0	0	0
360	368	26.50	15.80	5.20	0	0	0	0	0	0	0	0
368	376	27.80	17.20	6.60	0	0	0	0	0	0	0	0
376	384	29.20	18.60	7.90	0	0	0	0	0	0	0	0
384	392	30.50	19.90	9.30	0	0	0	0	0	0	0	0
392	400	31.90	21.30	10.70	0	0	0	0	0	0	0	0
400	420	34.30	23.70	13.00	2.40	0	0	0	0	0	0	0
420	440	38.10	27.10	16.40	5.80	0	0	0	0	0	0	0
440	460	42.10	30.50	19.80	9.20	0	0	0	0	0	0	0
460	480	46.10	33.90	23.20	12.60	2.00	0	0	0	0	0	0
480	500	50.10	37.60	26.60	16.00	5.40	0	0	0	0	0	0
500	520	54.10	41.60	30.00	19.40	8.80	0	0	0	0	0	0
520	540	58.10	45.60	33.40	22.80	12.20	1.60	0	0	0	0	0
540	560	62.10	49.60	37.10	26.20	15.60	5.00	0	0	0	0	0
560	580	66.10	53.60	41.10	29.60	19.00	8.40	0	0	0	0	0
580	600	70.10	57.60	45.10	33.00	22.40	11.80	1.10	0	0	0	0
600	640	76.10	63.60	51.10	38.60	27.50	16.90	6.20	0	0	0	0
640	680	84.10	71.60	59.10	46.60	34.30	23.70	13.00	2.40	0	0	0
680	720	92.10	79.60	67.10	54.60	42.10	30.50	19.80	9.20	0	0	0
720	760	100.10	87.60	75.10	62.60	50.10	37.60	26.60	16.00	5.40	0	0
760	800	107.20	95.60	83.10	70.60	58.10	45.60	33.40	22.80	12.20	1.60	0
800	840	114.00	103.40	91.10	78.60	66.10	53.60	41.10	29.60	19.00	8.40	0
840	880	120.80	110.20	99.10	86.60	74.10	61.60	49.10	36.60	25.80	15.20	4.50
880	920	127.60	117.00	106.30	94.60	82.10	69.60	57.10	44.60	32.60	22.00	11.30
920	960	134.40	123.80	113.10	102.50	90.10	77.60	65.10	52.60	40.10	28.80	18.10
960	1,000	141.20	130.60	119.90	109.30	98.10	85.60	73.10	60.60	48.10	35.60	24.90
1,000	1,040	148.00	137.40	126.70	116.10	105.50	93.60	81.10	68.60	56.10	43.60	31.70
1,040	1,080	154.80	144.20	133.50	122.90	112.30	101.60	89.10	76.60	64.10	51.60	39.10
1,080	1,120	161.60	151.00	140.30	129.70	119.10	108.50	97.10	84.60	72.10	59.60	47.10
1,120	1,160	168.40	157.80	147.10	136.50	125.90	115.30	104.60	92.60	80.10	67.60	55.10
1,160	1,200	177.90	164.60	153.90	143.30	132.70	122.10	111.40	100.60	88.10	75.60	63.10
1,200	1,240	187.90	172.30	160.70	150.10	139.50	128.90	118.20	107.60	96.10	83.60	71.10
1,240	1,280	197.90	182.30	167.50	156.90	146.30	135.70	125.00	114.40	103.80	91.60	79.10
1,280	1,320	207.90	192.30	176.70	163.70	153.10	142.50	131.80	121.20	110.60	99.60	87.10
1,320	1,360	217.90	202.30	186.70	171.00	159.90	149.30	138.60	128.00	117.40	106.80	95.10
1,360	1,400	227.90	212.30	196.70	181.00	166.70	156.10	145.40	134.80	124.20	113.60	102.90
1,400	1,440	237.90	222.30	206.70	191.00	175.40	162.90	152.20	141.60	131.00	120.40	109.70

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$1,440	$1,480	$247.90	$232.30	$216.70	$201.00	$185.40	$169.80	$159.00	$148.40	$137.80	$127.20	$116.50
1,480	1,520	257.90	242.30	226.70	211.00	195.40	179.80	165.80	155.20	144.60	134.00	123.30
1,520	1,560	269.10	252.30	236.70	221.00	205.40	189.80	174.20	162.00	151.40	140.80	130.10
1,560	1,600	280.30	262.80	246.70	231.00	215.40	199.80	184.20	168.80	158.20	147.60	136.90
1,600	1,640	291.50	274.00	256.70	241.00	225.40	209.80	194.20	178.50	165.00	154.40	143.70
1,640	1,680	302.70	285.20	267.70	251.00	235.40	219.80	204.20	188.50	172.90	161.20	150.50
1,680	1,720	313.90	296.40	278.90	261.40	245.40	229.80	214.20	198.50	182.90	168.00	157.30
1,720	1,760	325.10	307.60	290.10	272.60	255.40	239.80	224.20	208.50	192.90	177.30	164.10
1,760	1,800	336.30	318.80	301.30	283.80	266.30	249.80	234.20	218.50	202.90	187.30	171.70
1,800	1,840	347.50	330.00	312.50	295.00	277.50	260.00	244.20	228.50	212.90	197.30	181.70
1,840	1,880	358.70	341.20	323.70	306.20	288.70	271.20	254.20	238.50	222.90	207.30	191.70
1,880	1,920	370.90	352.40	334.90	317.40	299.90	282.40	264.90	248.50	232.90	217.30	201.70
1,920	1,960	383.70	363.70	346.10	328.60	311.10	293.60	276.10	258.60	242.90	227.30	211.70
1,960	2,000	396.50	376.50	357.30	339.80	322.30	304.80	287.30	269.80	252.90	237.30	221.70
2,000	2,040	409.30	389.30	369.30	351.00	333.50	316.00	298.50	281.00	263.50	247.30	231.70
2,040	2,080	422.10	402.10	382.10	362.20	344.70	327.20	309.70	292.20	274.70	257.30	241.70
2,080	2,120	434.90	414.90	394.90	374.90	355.90	338.40	320.90	303.40	285.90	268.40	251.70
2,120	2,160	447.70	427.70	407.70	387.70	367.70	349.60	332.10	314.60	297.10	279.60	262.10
2,160	2,200	461.10	440.50	420.50	400.50	380.50	360.80	343.30	325.80	308.30	290.80	273.30
2,200	2,240	475.50	453.30	433.30	413.30	393.30	373.30	354.50	337.00	319.50	302.00	284.50
2,240	2,280	489.90	467.40	446.10	426.10	406.10	386.10	366.10	348.20	330.70	313.20	295.70
2,280	2,320	504.30	481.80	459.30	438.90	418.90	398.90	378.90	359.40	341.90	324.40	306.90
2,320	2,360	518.70	496.20	473.70	451.70	431.70	411.70	391.70	371.70	353.10	335.60	318.10
2,360	2,400	533.10	510.60	488.10	465.60	444.50	424.50	404.50	384.50	364.50	346.80	329.30
2,400	2,440	547.50	525.00	502.50	480.00	457.50	437.30	417.30	397.30	377.30	358.00	340.50
2,440	2,480	561.90	539.40	516.90	494.40	471.90	450.10	430.10	410.10	390.10	370.10	351.70
2,480	2,520	576.30	553.80	531.30	508.80	486.30	463.80	442.90	422.90	402.90	382.90	362.90
2,520	2,560	590.70	568.20	545.70	523.20	500.70	478.20	455.70	435.70	415.70	395.70	375.70
2,560	2,600	605.10	582.60	560.10	537.60	515.10	492.60	470.10	448.50	428.50	408.50	388.50
2,600	2,640	619.50	597.00	574.50	552.00	529.50	507.00	484.50	462.00	441.30	421.30	401.30
2,640	2,680	633.90	611.40	588.90	566.40	543.90	521.40	498.90	476.40	454.10	434.10	414.10
2,680	2,720	648.30	625.80	603.30	580.80	558.30	535.80	513.30	490.80	468.30	446.90	426.90
2,720	2,760	662.70	640.20	617.70	595.20	572.70	550.20	527.70	505.20	482.70	460.20	439.70
2,760	2,800	677.10	654.60	632.10	609.60	587.10	564.60	542.10	519.60	497.10	474.60	452.50
2,800	2,840	691.50	669.00	646.50	624.00	601.50	579.00	556.50	534.00	511.50	489.00	466.50
2,840	2,880	705.90	683.40	660.90	638.40	615.90	593.40	570.90	548.40	525.90	503.40	480.90
2,880	2,920	720.30	697.80	675.30	652.80	630.30	607.80	585.30	562.80	540.30	517.80	495.30
2,920	2,960	734.70	712.20	689.70	667.20	644.70	622.20	599.70	577.20	554.70	532.20	509.70
2,960	3,000	749.10	726.60	704.10	681.60	659.10	636.60	614.10	591.60	569.10	546.60	524.10
3,000	3,040	763.50	741.00	718.50	696.00	673.50	651.00	628.50	606.00	583.50	561.00	538.50
3,040	3,080	777.90	755.40	732.90	710.40	687.90	665.40	642.90	620.40	597.90	575.40	552.90
3,080	3,120	792.30	769.80	747.30	724.80	702.30	679.80	657.30	634.80	612.30	589.80	567.30
3,120	3,160	806.70	784.20	761.70	739.20	716.70	694.20	671.70	649.20	626.70	604.20	581.70
3,160	3,200	821.10	798.60	776.10	753.60	731.10	708.60	686.10	663.60	641.10	618.60	596.10
3,200	3,240	835.50	813.00	790.50	768.00	745.50	723.00	700.50	678.00	655.50	633.00	610.50
3,240	3,280	849.90	827.40	804.90	782.40	759.90	737.40	714.90	692.40	669.90	647.40	624.90
3,280	3,320	864.30	841.80	819.30	796.80	774.30	751.80	729.30	706.80	684.30	661.80	639.30
3,320	3,360	878.70	856.20	833.70	811.20	788.70	766.20	743.70	721.20	698.70	676.20	653.70
3,360	3,400	893.10	870.60	848.10	825.60	803.10	780.60	758.10	735.60	713.10	690.60	668.10
3,400	3,440	907.50	885.00	862.50	840.00	817.50	795.00	772.50	750.00	727.50	705.00	682.50
3,440	3,480	921.90	899.40	876.90	854.40	831.90	809.40	786.90	764.40	741.90	719.40	696.90
3,480	3,520	936.30	913.80	891.30	868.80	846.30	823.80	801.30	778.80	756.30	733.80	711.30
3,520	3,560	950.70	928.20	905.70	883.20	860.70	838.20	815.70	793.20	770.70	748.20	725.70
3,560	3,600	965.10	942.60	920.10	897.60	875.10	852.60	830.10	807.60	785.10	762.60	740.10
3,600	3,640	979.50	957.00	934.50	912.00	889.50	867.00	844.50	822.00	799.50	777.00	754.50
		36 percent of the excess over $3,640 plus—										
$3,640 and over		986.70	964.20	941.70	919.20	896.70	874.20	851.70	829.20	806.70	784.20	761.70

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$3.75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3.75	4.00	.05	0	0	0	0	0	0	0	0	0	0
4.00	4.25	.10	0	0	0	0	0	0	0	0	0	0
4.25	4.50	.15	0	0	0	0	0	0	0	0	0	0
4.50	4.75	.15	0	0	0	0	0	0	0	0	0	0
4.75	5.00	.20	0	0	0	0	0	0	0	0	0	0
5.00	5.25	.25	0	0	0	0	0	0	0	0	0	0
5.25	5.50	.30	0	0	0	0	0	0	0	0	0	0
5.50	5.75	.35	0	0	0	0	0	0	0	0	0	0
5.75	6.00	.35	.05	0	0	0	0	0	0	0	0	0
6.00	6.25	.40	.10	0	0	0	0	0	0	0	0	0
6.25	6.50	.45	.10	0	0	0	0	0	0	0	0	0
6.50	6.75	.50	.15	0	0	0	0	0	0	0	0	0
6.75	7.00	.55	.20	0	0	0	0	0	0	0	0	0
7.00	7.25	.55	.25	0	0	0	0	0	0	0	0	0
7.25	7.50	.60	.30	0	0	0	0	0	0	0	0	0
7.50	7.75	.65	.30	0	0	0	0	0	0	0	0	0
7.75	8.00	.70	.35	.05	0	0	0	0	0	0	0	0
8.00	8.25	.75	.40	.05	0	0	0	0	0	0	0	0
8.25	8.50	.75	.45	.10	0	0	0	0	0	0	0	0
8.50	8.75	.80	.50	.15	0	0	0	0	0	0	0	0
8.75	9.00	.85	.50	.20	0	0	0	0	0	0	0	0
9.00	9.25	.90	.55	.25	0	0	0	0	0	0	0	0
9.25	9.50	.95	.60	.25	0	0	0	0	0	0	0	0
9.50	9.75	.95	.65	.30	0	0	0	0	0	0	0	0
9.75	10.00	1.00	.70	.35	0	0	0	0	0	0	0	0
10.00	10.50	1.10	.75	.40	.10	0	0	0	0	0	0	0
10.50	11.00	1.20	.80	.50	.15	0	0	0	0	0	0	0
11.00	11.50	1.30	.90	.55	.25	0	0	0	0	0	0	0
11.50	12.00	1.40	1.00	.65	.30	0	0	0	0	0	0	0
12.00	12.50	1.50	1.10	.75	.40	.10	0	0	0	0	0	0
12.50	13.00	1.60	1.20	.80	.50	.15	0	0	0	0	0	0
13.00	13.50	1.70	1.30	.90	.55	.25	0	0	0	0	0	0
13.50	14.00	1.80	1.40	.95	.65	.30	0	0	0	0	0	0
14.00	14.50	1.90	1.50	1.05	.70	.40	.05	0	0	0	0	0
14.50	15.00	2.00	1.60	1.15	.80	.50	.15	0	0	0	0	0
15.00	15.50	2.10	1.70	1.25	.90	.55	.25	0	0	0	0	0
15.50	16.00	2.20	1.80	1.35	.95	.65	.30	0	0	0	0	0
16.00	16.50	2.30	1.90	1.45	1.05	.70	.40	.05	0	0	0	0
16.50	17.00	2.40	2.00	1.55	1.15	.80	.45	.15	0	0	0	0
17.00	17.50	2.50	2.10	1.65	1.25	.90	.55	.20	0	0	0	0
17.50	18.00	2.65	2.20	1.75	1.35	.95	.65	.30	0	0	0	0
18.00	18.50	2.75	2.30	1.85	1.45	1.05	.70	.40	.05	0	0	0
18.50	19.00	2.85	2.40	1.95	1.55	1.15	.80	.45	.15	0	0	0
19.00	19.50	3.00	2.50	2.05	1.65	1.25	.85	.55	.20	0	0	0
19.50	20.00	3.10	2.60	2.15	1.75	1.35	.95	.60	.30	0	0	0
20.00	21.00	3.25	2.80	2.30	1.90	1.50	1.10	.75	.40	.10	0	0
21.00	22.00	3.50	3.05	2.55	2.10	1.70	1.30	.90	.55	.25	0	0
22.00	23.00	3.75	3.25	2.80	2.30	1.90	1.50	1.10	.75	.40	.05	0
23.00	24.00	3.95	3.50	3.00	2.55	2.10	1.70	1.30	.90	.55	.25	0
24.00	25.00	4.20	3.70	3.25	2.75	2.30	1.90	1.50	1.05	.70	.40	.05
25.00	26.00	4.40	3.95	3.45	3.00	2.55	2.10	1.70	1.25	.90	.55	.20
26.00	27.00	4.65	4.20	3.70	3.25	2.75	2.30	1.90	1.45	1.05	.70	.40
27.00	28.00	4.85	4.40	3.95	3.45	3.00	2.50	2.10	1.65	1.25	.85	.55
28.00	29.00	5.05	4.65	4.15	3.70	3.20	2.75	2.30	1.85	1.45	1.05	.70
29.00	30.00	5.25	4.85	4.40	3.90	3.45	3.00	2.50	2.05	1.65	1.25	.85
30.00	31.00	5.50	5.05	4.60	4.15	3.70	3.20	2.75	2.25	1.85	1.45	1.05
31.00	32.00	5.70	5.25	4.85	4.40	3.90	3.45	2.95	2.50	2.05	1.65	1.25
32.00	33.00	5.90	5.45	5.05	4.60	4.15	3.65	3.20	2.70	2.25	1.85	1.45
33.00	34.00	6.10	5.70	5.25	4.80	4.35	3.90	3.40	2.95	2.50	2.05	1.65

(Continued on next page)

SINGLE Persons — **DAILY OR MISCELLANEOUS** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$34.00	$35.00	$6.35	$5.90	$5.45	$5.00	$4.60	$4.15	$3.65	$3.20	$2.70	$2.25	$1.85
35.00	36.00	6.60	6.10	5.65	5.25	4.80	4.35	3.90	3.40	2.95	2.45	2.05
36.00	37.00	6.85	6.30	5.90	5.45	5.00	4.60	4.10	3.65	3.15	2.70	2.25
37.00	38.00	7.10	6.60	6.10	5.65	5.20	4.80	4.35	3.85	3.40	2.90	2.45
38.00	39.00	7.35	6.85	6.30	5.85	5.45	5.00	4.55	4.10	3.65	3.15	2.70
39.00	40.00	7.65	7.10	6.55	6.05	5.65	5.20	4.80	4.35	3.85	3.40	2.90
40.00	41.00	7.90	7.35	6.80	6.30	5.85	5.40	5.00	4.55	4.10	3.60	3.15
41.00	42.00	8.20	7.60	7.10	6.55	6.05	5.65	5.20	4.75	4.30	3.85	3.35
42.00	43.00	8.50	7.90	7.35	6.80	6.25	5.85	5.40	5.00	4.55	4.05	3.60
43.00	44.00	8.80	8.20	7.60	7.05	6.55	6.05	5.60	5.20	4.75	4.30	3.85
44.00	45.00	9.10	8.50	7.90	7.35	6.80	6.25	5.85	5.40	4.95	4.55	4.05
45.00	46.00	9.40	8.80	8.20	7.60	7.05	6.50	6.05	5.60	5.20	4.75	4.30
46.00	47.00	9.70	9.10	8.50	7.85	7.30	6.80	6.25	5.80	5.40	4.95	4.50
47.00	48.00	10.00	9.40	8.80	8.15	7.55	7.05	6.50	6.05	5.60	5.15	4.75
48.00	49.00	10.30	9.70	9.10	8.45	7.85	7.30	6.75	6.25	5.80	5.40	4.95
49.00	50.00	10.65	10.00	9.40	8.75	8.15	7.55	7.05	6.50	6.00	5.60	5.15
50.00	51.00	11.00	10.30	9.70	9.05	8.45	7.85	7.30	6.75	6.25	5.80	5.35
51.00	52.00	11.35	10.60	10.00	9.35	8.75	8.15	7.55	7.00	6.50	6.00	5.55
52.00	53.00	11.70	10.95	10.30	9.65	9.05	8.45	7.80	7.25	6.75	6.20	5.80
53.00	54.00	12.05	11.35	10.60	9.95	9.35	8.75	8.10	7.55	7.00	6.45	6.00
54.00	55.00	12.45	11.70	10.95	10.25	9.65	9.05	8.40	7.80	7.25	6.70	6.20
55.00	56.00	12.80	12.05	11.30	10.55	9.95	9.35	8.70	8.10	7.50	7.00	6.45
56.00	57.00	13.15	12.40	11.65	10.95	10.25	9.65	9.00	8.40	7.80	7.25	6.70
57.00	58.00	13.50	12.75	12.05	11.30	10.55	9.95	9.30	8.70	8.10	7.50	6.95
58.00	59.00	13.85	13.15	12.40	11.65	10.90	10.25	9.60	9.00	8.40	7.75	7.25
59.00	60.00	14.25	13.50	12.75	12.00	11.25	10.55	9.90	9.30	8.70	8.05	7.50
60.00	61.00	14.60	13.85	13.10	12.35	11.65	10.90	10.20	9.60	9.00	8.35	7.75
61.00	62.00	14.95	14.20	13.45	12.75	12.00	11.25	10.50	9.90	9.30	8.65	8.05
62.00	63.00	15.30	14.55	13.85	13.10	12.35	11.60	10.90	10.20	9.60	8.95	8.35
63.00	64.00	15.65	14.95	14.20	13.45	12.70	12.00	11.25	10.50	9.90	9.25	8.65
64.00	65.00	16.05	15.30	14.55	13.80	13.05	12.35	11.60	10.85	10.20	9.55	8.95
65.00	66.00	16.40	15.65	14.90	14.15	13.45	12.70	11.95	11.20	10.50	9.85	9.25
66.00	67.00	16.75	16.00	15.25	14.55	13.80	13.05	12.30	11.60	10.85	10.15	9.55
67.00	68.00	17.10	16.35	15.65	14.90	14.15	13.40	12.70	11.95	11.20	10.45	9.85
68.00	69.00	17.45	16.75	16.00	15.25	14.50	13.80	13.05	12.30	11.55	10.80	10.15
69.00	70.00	17.85	17.10	16.35	15.60	14.85	14.15	13.40	12.65	11.90	11.20	10.45
70.00	71.00	18.20	17.45	16.70	15.95	15.25	14.50	13.75	13.00	12.30	11.55	10.80
71.00	72.00	18.55	17.80	17.05	16.35	15.60	14.85	14.10	13.40	12.65	11.90	11.15
72.00	73.00	18.90	18.15	17.45	16.70	15.95	15.20	14.50	13.75	13.00	12.25	11.50
73.00	74.00	19.25	18.55	17.80	17.05	16.30	15.60	14.85	14.10	13.35	12.60	11.90
74.00	75.00	19.65	18.90	18.15	17.40	16.65	15.95	15.20	14.45	13.70	13.00	12.25
75.00	76.00	20.00	19.25	18.50	17.75	17.05	16.30	15.55	14.80	14.10	13.35	12.60
76.00	77.00	20.35	19.60	18.85	18.15	17.40	16.65	15.90	15.20	14.45	13.70	12.95
77.00	78.00	20.70	19.95	19.25	18.50	17.75	17.00	16.30	15.55	14.80	14.05	13.30
78.00	79.00	21.05	20.35	19.60	18.85	18.10	17.40	16.65	15.90	15.15	14.40	13.70
79.00	80.00	21.45	20.70	19.95	19.20	18.45	17.75	17.00	16.25	15.50	14.80	14.05
80.00	81.00	21.80	21.05	20.30	19.55	18.85	18.10	17.35	16.60	15.90	15.15	14.40
81.00	82.00	22.15	21.40	20.65	19.95	19.20	18.45	17.70	17.00	16.25	15.50	14.75
82.00	83.00	22.50	21.75	21.05	20.30	19.55	18.80	18.10	17.35	16.60	15.85	15.10
83.00	84.00	22.85	22.15	21.40	20.65	19.90	19.20	18.45	17.70	16.95	16.20	15.50
84.00	85.00	23.25	22.50	21.75	21.00	20.25	19.55	18.80	18.05	17.30	16.60	15.85
85.00	86.00	23.60	22.85	22.10	21.35	20.65	19.90	19.15	18.40	17.70	16.95	16.20
86.00	87.00	23.95	23.20	22.45	21.75	21.00	20.25	19.50	18.80	18.05	17.30	16.55
87.00	88.00	24.30	23.55	22.85	22.10	21.35	20.60	19.90	19.15	18.40	17.65	16.90
88.00	89.00	24.65	23.95	23.20	22.45	21.70	21.00	20.25	19.50	18.75	18.00	17.30
		36 percent of the excess over $89 plus—										
$89 and over		24.85	24.10	23.35	22.65	21.90	21.15	20.40	19.70	18.95	18.20	17.45

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$7.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7.00	7.25	.05	0	0	0	0	0	0	0	0	0	0
7.25	7.50	.10	0	0	0	0	0	0	0	0	0	0
7.50	7.75	.15	0	0	0	0	0	0	0	0	0	0
7.75	8.00	.15	0	0	0	0	0	0	0	0	0	0
8.00	8.25	.20	0	0	0	0	0	0	0	0	0	0
8.25	8.50	.25	0	0	0	0	0	0	0	0	0	0
8.50	8.75	.30	0	0	0	0	0	0	0	0	0	0
8.75	9.00	.35	0	0	0	0	0	0	0	0	0	0
9.00	9.25	.40	.05	0	0	0	0	0	0	0	0	0
9.25	9.50	.45	.10	0	0	0	0	0	0	0	0	0
9.50	9.75	.45	.10	0	0	0	0	0	0	0	0	0
9.75	10.00	.50	.15	0	0	0	0	0	0	0	0	0
10.00	10.50	.60	.25	0	0	0	0	0	0	0	0	0
10.50	11.00	.65	.30	0	0	0	0	0	0	0	0	0
11.00	11.50	.75	.40	.05	0	0	0	0	0	0	0	0
11.50	12.00	.85	.50	.15	0	0	0	0	0	0	0	0
12.00	12.50	.90	.55	.20	0	0	0	0	0	0	0	0
12.50	13.00	1.00	.65	.30	0	0	0	0	0	0	0	0
13.00	13.50	1.10	.75	.40	.05	0	0	0	0	0	0	0
13.50	14.00	1.15	.80	.45	.15	0	0	0	0	0	0	0
14.00	14.50	1.25	.90	.55	.20	0	0	0	0	0	0	0
14.50	15.00	1.35	1.00	.65	.30	0	0	0	0	0	0	0
15.00	15.50	1.45	1.10	.75	.40	.05	0	0	0	0	0	0
15.50	16.00	1.55	1.15	.80	.45	.10	0	0	0	0	0	0
16.00	16.50	1.65	1.25	.90	.55	.20	0	0	0	0	0	0
16.50	17.00	1.75	1.35	1.00	.65	.30	0	0	0	0	0	0
17.00	17.50	1.85	1.45	1.05	.70	.35	0	0	0	0	0	0
17.50	18.00	1.95	1.55	1.15	.80	.45	.10	0	0	0	0	0
18.00	18.50	2.05	1.65	1.25	.90	.55	.20	0	0	0	0	0
18.50	19.00	2.15	1.75	1.35	1.00	.65	.30	0	0	0	0	0
19.00	19.50	2.25	1.85	1.45	1.05	.70	.35	0	0	0	0	0
19.50	20.00	2.35	1.95	1.55	1.15	.80	.45	.10	0	0	0	0
20.00	21.00	2.50	2.10	1.70	1.30	.90	.55	.20	0	0	0	0
21.00	22.00	2.70	2.30	1.90	1.50	1.10	.75	.40	.05	0	0	0
22.00	23.00	2.90	2.50	2.10	1.70	1.30	.90	.55	.20	0	0	0
23.00	24.00	3.10	2.70	2.30	1.90	1.50	1.10	.75	.40	.05	0	0
24.00	25.00	3.30	2.90	2.50	2.10	1.70	1.25	.90	.55	.20	0	0
25.00	26.00	3.50	3.10	2.70	2.30	1.90	1.45	1.05	.75	.40	.05	0
26.00	27.00	3.65	3.30	2.90	2.50	2.10	1.65	1.25	.90	.55	.20	0
27.00	28.00	3.85	3.50	3.10	2.70	2.30	1.85	1.45	1.05	.70	.35	0
28.00	29.00	4.00	3.65	3.30	2.90	2.50	2.05	1.65	1.25	.90	.55	.20
29.00	30.00	4.20	3.85	3.50	3.10	2.70	2.25	1.85	1.45	1.05	.70	.35
30.00	31.00	4.35	4.00	3.65	3.30	2.90	2.45	2.05	1.65	1.25	.90	.55
31.00	32.00	4.50	4.15	3.80	3.45	3.10	2.65	2.25	1.85	1.45	1.05	.70
32.00	33.00	4.70	4.35	4.00	3.65	3.30	2.85	2.45	2.05	1.65	1.25	.85
33.00	34.00	4.85	4.50	4.15	3.80	3.45	3.05	2.65	2.25	1.85	1.45	1.05
34.00	35.00	5.05	4.70	4.35	4.00	3.65	3.25	2.85	2.45	2.05	1.65	1.20
35.00	36.00	5.20	4.85	4.50	4.15	3.80	3.45	3.05	2.65	2.25	1.85	1.40
36.00	37.00	5.35	5.00	4.65	4.30	3.95	3.60	3.25	2.85	2.45	2.05	1.60
37.00	38.00	5.55	5.20	4.85	4.50	4.15	3.80	3.45	3.05	2.65	2.25	1.80
38.00	39.00	5.80	5.35	5.00	4.65	4.30	3.95	3.60	3.25	2.85	2.45	2.00
39.00	40.00	6.05	5.55	5.20	4.85	4.50	4.15	3.80	3.45	3.05	2.65	2.20
40.00	41.00	6.30	5.75	5.35	5.00	4.65	4.30	3.95	3.60	3.25	2.85	2.40
41.00	42.00	6.55	6.00	5.50	5.15	4.80	4.45	4.10	3.75	3.40	3.05	2.60
42.00	43.00	6.80	6.25	5.75	5.35	5.00	4.65	4.30	3.95	3.60	3.25	2.80
43.00	44.00	7.05	6.50	6.00	5.50	5.15	4.80	4.45	4.10	3.75	3.40	3.00
44.00	45.00	7.30	6.75	6.25	5.75	5.35	5.00	4.65	4.30	3.95	3.60	3.20
45.00	46.00	7.55	7.00	6.50	6.00	5.50	5.15	4.80	4.45	4.10	3.75	3.40
46.00	47.00	7.80	7.25	6.75	6.25	5.70	5.30	4.95	4.60	4.25	3.95	3.60

(Continued on next page)

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$47.00	$48.00	$8.05	$7.50	$7.00	$6.50	$5.95	$5.50	$5.15	$4.80	$4.45	$4.10	$3.75
48.00	49.00	8.30	7.75	7.25	6.75	6.20	5.70	5.30	4.95	4.60	4.25	3.90
49.00	50.00	8.55	8.00	7.50	7.00	6.45	5.95	5.50	5.15	4.80	4.45	4.10
50.00	51.00	8.80	8.25	7.75	7.25	6.70	6.20	5.70	5.30	4.95	4.60	4.25
51.00	52.00	9.10	8.50	8.00	7.50	6.95	6.45	5.95	5.45	5.10	4.80	4.45
52.00	53.00	9.35	8.80	8.25	7.75	7.20	6.70	6.20	5.70	5.20	4.95	4.60
53.00	54.00	9.65	9.10	8.50	8.00	7.45	6.95	6.45	5.95	5.45	5.10	4.75
54.00	55.00	9.95	9.35	8.80	8.25	7.70	7.20	6.70	6.20	5.65	5.30	4.95
55.00	56.00	10.20	9.65	9.05	8.50	7.95	7.45	6.95	6.45	5.90	5.45	5.10
56.00	57.00	10.50	9.90	9.35	8.75	8.20	7.70	7.20	6.70	6.15	5.65	5.30
57.00	58.00	10.75	10.20	9.60	9.05	8.45	7.95	7.45	6.95	6.40	5.90	5.45
58.00	59.00	11.05	10.50	9.90	9.35	8.75	8.20	7.70	7.20	6.65	6.15	5.65
59.00	60.00	11.35	10.75	10.20	9.60	9.05	8.45	7.95	7.45	6.90	6.40	5.90
60.00	61.00	11.60	11.05	10.45	9.90	9.30	8.75	8.20	7.70	7.15	6.65	6.15
61.00	62.00	11.90	11.30	10.75	10.15	9.60	9.00	8.45	7.95	7.40	6.90	6.40
62.00	63.00	12.20	11.60	11.00	10.45	9.85	9.30	8.70	8.20	7.65	7.15	6.65
63.00	64.00	12.55	11.90	11.30	10.75	10.15	9.55	9.00	8.45	7.90	7.40	6.90
64.00	65.00	12.85	12.20	11.60	11.00	10.45	9.85	9.30	8.70	8.15	7.65	7.15
65.00	66.00	13.15	12.50	11.85	11.30	10.70	10.15	9.55	9.00	8.40	7.90	7.40
66.00	67.00	13.50	12.85	12.15	11.55	11.00	10.40	9.85	9.25	8.70	8.15	7.65
67.00	68.00	13.80	13.15	12.50	11.85	11.25	10.70	10.10	9.55	8.95	8.40	7.90
68.00	69.00	14.15	13.45	12.80	12.15	11.55	10.95	10.40	9.80	9.25	8.65	8.15
69.00	70.00	14.45	13.80	13.15	12.45	11.85	11.25	10.70	10.10	9.55	8.95	8.40
70.00	71.00	14.75	14.10	13.45	12.80	12.15	11.55	10.95	10.40	9.80	9.25	8.65
71.00	72.00	15.10	14.45	13.75	13.10	12.45	11.80	11.25	10.65	10.10	9.50	8.95
72.00	73.00	15.45	14.75	14.10	13.45	12.80	12.10	11.50	10.95	10.35	9.80	9.20
73.00	74.00	15.80	15.10	14.40	13.75	13.10	12.45	11.80	11.20	10.65	10.05	9.50
74.00	75.00	16.20	15.45	14.75	14.05	13.40	12.75	12.10	11.50	10.95	10.35	9.80
75.00	76.00	16.55	15.80	15.05	14.40	13.75	13.10	12.40	11.80	11.20	10.65	10.05
76.00	77.00	16.90	16.15	15.40	14.70	14.05	13.40	12.75	12.10	11.50	10.90	10.35
77.00	78.00	17.25	16.50	15.80	15.05	14.40	13.70	13.05	12.40	11.75	11.20	10.60
78.00	79.00	17.60	16.90	16.15	15.40	14.70	14.05	13.40	12.70	12.05	11.45	10.90
79.00	80.00	18.00	17.25	16.50	15.75	15.00	14.35	13.70	13.05	12.40	11.75	11.20
80.00	81.00	18.35	17.60	16.85	16.10	15.40	14.70	14.00	13.35	12.70	12.05	11.45
81.00	82.00	18.70	17.95	17.20	16.50	15.75	15.00	14.35	13.70	13.05	12.35	11.75
82.00	83.00	19.05	18.30	17.60	16.85	16.10	15.35	14.65	14.00	13.35	12.70	12.05
83.00	84.00	19.40	18.70	17.95	17.20	16.45	15.70	15.00	14.30	13.65	13.00	12.35
84.00	85.00	19.80	19.05	18.30	17.55	16.80	16.10	15.35	14.65	14.00	13.35	12.65
85.00	86.00	20.15	19.40	18.65	17.90	17.20	16.45	15.70	14.95	14.30	13.65	13.00
86.00	87.00	20.50	19.75	19.00	18.30	17.55	16.80	16.05	15.30	14.65	13.95	13.30
87.00	88.00	20.85	20.10	19.40	18.65	17.90	17.15	16.40	15.70	14.95	14.30	13.65
88.00	89.00	21.20	20.50	19.75	19.00	18.25	17.50	16.80	16.05	15.30	14.60	13.95
89.00	90.00	21.60	20.85	20.10	19.35	18.60	17.90	17.15	16.40	15.65	14.95	14.25
90.00	91.00	21.95	21.20	20.45	19.70	19.00	18.25	17.50	16.75	16.00	15.30	14.60
91.00	92.00	22.30	21.55	20.80	20.10	19.35	18.60	17.85	17.10	16.40	15.65	14.90
92.00	93.00	22.65	21.90	21.20	20.45	19.70	18.95	18.20	17.50	16.75	16.00	15.25
93.00	94.00	23.00	22.30	21.55	20.80	20.05	19.30	18.60	17.85	17.10	16.35	15.60
94.00	95.00	23.40	22.65	21.90	21.15	20.40	19.70	18.95	18.20	17.45	16.70	16.00
95.00	96.00	23.75	23.00	22.25	21.50	20.80	20.05	19.30	18.55	17.80	17.10	16.35
96.00	97.00	24.10	23.35	22.60	21.90	21.15	20.40	19.65	18.90	18.20	17.45	16.70
97.00	98.00	24.45	23.70	23.00	22.25	21.50	20.75	20.05	19.30	18.55	17.80	17.05
98.00	99.00	24.80	24.10	23.35	22.60	21.85	21.10	20.40	19.65	18.90	18.15	17.40
99.00	100.00	25.20	24.45	23.70	22.95	22.20	21.50	20.75	20.00	19.25	18.50	17.80
100.00	101.00	25.55	24.80	24.05	23.30	22.60	21.85	21.10	20.35	19.60	18.90	18.15
101.00	102.00	25.90	25.15	24.40	23.70	22.95	22.20	21.45	20.70	20.00	19.25	18.50
		36 percent of the excess over $102 plus—										
$102 and over		26.10	25.35	24.60	23.85	23.10	22.40	21.65	20.90	20.15	19.40	18.70

The FICA withholding table, for employee's share of tax only, is extended to only $100 of wages. To compute the FICA withholding for wages over $100 either multiply the total wage by 5.85% or use the multiples of the tax on $100 wages. The multiples are listed at the end of the table.

Example 1.—Wage paid subject to FICA is $437.82. The amount of FICA tax to be withheld is:

on $400.00	$23.40
on 37.82	2.21
total	$25.61

Example 2.—Wage paid subject to FICA is $1,289.62. The amount of FICA tax to be withheld is:

on $1,000.00	$58.50
on 200.00	11.70
on 89.62	5.24
total	$75.44

Social Security Employee Tax Table

5.85 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$0.00	$0.09	$0.00	$8.47	$8.64	$.50	$17.01	$17.18	$1.00	$25.56	$25.73	$1.50
.09	.26	.01	8.64	8.81	.51	17.18	17.36	1.01	25.73	25.90	1.51
.26	.43	.02	8.81	8.98	.52	17.36	17.53	1.02	25.90	26.07	1.52
.43	.60	.03	8.98	9.15	.53	17.53	17.70	1.03	26.07	26.24	1.53
.60	.77	.04	9.15	9.32	.54	17.70	17.87	1.04	26.24	26.42	1.54
.77	.95	.05	9.32	9.49	.55	17.87	18.04	1.05	26.42	26.59	1.55
.95	1.12	.06	9.49	9.66	.56	18.04	18.21	1.06	26.59	26.76	1.56
1.12	1.29	.07	9.66	9.83	.57	18.21	18.38	1.07	26.76	26.93	1.57
1.29	1.46	.08	9.83	10.00	.58	18.38	18.55	1.08	26.93	27.10	1.58
1.46	1.63	.09	10.00	10.18	.59	18.55	18.72	1.09	27.10	27.27	1.59
1.63	1.80	.10	10.18	10.35	.60	18.72	18.89	1.10	27.27	27.44	1.60
1.80	1.97	.11	10.35	10.52	.61	18.89	19.06	1.11	27.44	27.61	1.61
1.97	2.14	.12	10.52	10.69	.62	19.06	19.24	1.12	27.61	27.78	1.62
2.14	2.31	.13	10.69	10.86	.63	19.24	19.41	1.13	27.78	27.95	1.63
2.31	2.48	.14	10.86	11.03	.64	19.41	19.58	1.14	27.95	28.12	1.64
2.48	2.65	.15	11.03	11.20	.65	19.58	19.75	1.15	28.12	28.30	1.65
2.65	2.83	.16	11.20	11.37	.66	19.75	19.92	1.16	28.30	28.47	1.66
2.83	3.00	.17	11.37	11.54	.67	19.92	20.09	1.17	28.47	28.64	1.67
3.00	3.17	.18	11.54	11.71	.68	20.09	20.26	1.18	28.64	28.81	1.68
3.17	3.34	.19	11.71	11.89	.69	20.26	20.43	1.19	28.81	28.98	1.69
3.34	3.51	.20	11.89	12.06	.70	20.43	20.60	1.20	28.98	29.15	1.70
3.51	3.68	.21	12.06	12.23	.71	20.60	20.77	1.21	29.15	29.32	1.71
3.68	3.85	.22	12.23	12.40	.72	20.77	20.95	1.22	29.32	29.49	1.72
3.85	4.02	.23	12.40	12.57	.73	20.95	21.12	1.23	29.49	29.66	1.73
4.02	4.19	.24	12.57	12.74	.74	21.12	21.29	1.24	29.66	29.83	1.74
4.19	4.36	.25	12.74	12.91	.75	21.29	21.46	1.25	29.83	30.00	1.75
4.36	4.53	.26	12.91	13.08	.76	21.46	21.63	1.26	30.00	30.18	1.76
4.53	4.71	.27	13.08	13.25	.77	21.63	21.80	1.27	30.18	30.35	1.77
4.71	4.88	.28	13.25	13.42	.78	21.80	21.97	1.28	30.35	30.52	1.78
4.88	5.05	.29	13.42	13.59	.79	21.97	22.14	1.29	30.52	30.69	1.79
5.05	5.22	.30	13.59	13.77	.80	22.14	22.31	1.30	30.69	30.86	1.80
5.22	5.39	.31	13.77	13.94	.81	22.31	22.48	1.31	30.86	31.03	1.81
5.39	5.56	.32	13.94	14.11	.82	22.48	22.65	1.32	31.03	31.20	1.82
5.56	5.73	.33	14.11	14.28	.83	22.65	22.83	1.33	31.20	31.37	1.83
5.73	5.90	.34	14.28	14.45	.84	22.83	23.00	1.34	31.37	31.54	1.84
5.90	6.07	.35	14.45	14.62	.85	23.00	23.17	1.35	31.54	31.71	1.85
6.07	6.24	.36	14.62	14.79	.86	23.17	23.34	1.36	31.71	31.89	1.86
6.24	6.42	.37	14.79	14.96	.87	23.34	23.51	1.37	31.89	32.06	1.87
6.42	6.59	.38	14.96	15.13	.88	23.51	23.68	1.38	32.06	32.23	1.88
6.59	6.76	.39	15.13	15.30	.89	23.68	23.85	1.39	32.23	32.40	1.89
6.76	6.93	.40	15.30	15.48	.90	23.85	24.02	1.40	32.40	32.57	1.90
6.93	7.10	.41	15.48	15.65	.91	24.02	24.19	1.41	32.57	32.74	1.91
7.10	7.27	.42	15.65	15.82	.92	24.19	24.36	1.42	32.74	32.91	1.92
7.27	7.44	.43	15.82	15.99	.93	24.36	24.53	1.43	32.91	33.08	1.93
7.44	7.61	.44	15.99	16.16	.94	24.53	24.71	1.44	33.08	33.25	1.94
7.61	7.78	.45	16.16	16.33	.95	24.71	24.88	1.45	33.25	33.42	1.95
7.78	7.95	.46	16.33	16.50	.96	24.88	25.05	1.46	33.42	33.59	1.96
7.95	8.12	.47	16.50	16.67	.97	25.05	25.22	1.47	33.59	33.77	1.97
8.12	8.30	.48	16.67	16.84	.98	25.22	25.39	1.48	33.77	33.94	1.98
8.30	8.47	.49	16.84	17.01	.99	25.39	25.56	1.49	33.94	34.11	1.99

Social Security Employee Tax Table—Continued

5.85 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$34.11	$34.28	$2.00	$45.22	$45.39	$2.65	$56.33	$56.50	$3.30	$67.44	$67.61	$3.95
34.28	34.45	2.01	45.39	45.56	2.66	56.50	56.67	3.31	67.61	67.78	3.96
34.45	34.62	2.02	45.56	45.73	2.67	56.67	56.84	3.32	67.78	67.95	3.97
34.62	34.79	2.03	45.73	45.90	2.68	56.84	57.01	3.33	67.95	68.12	3.98
34.79	34.96	2.04	45.90	46.07	2.69	57.01	57.18	3.34	68.12	68.30	3.99
34.96	35.13	2.05	46.07	46.24	2.70	57.18	57.36	3.35	68.30	68.47	4.00
35.13	35.30	2.06	46.24	46.42	2.71	57.36	57.53	3.36	68.47	68.64	4.01
35.30	35.48	2.07	46.42	46.59	2.72	57.53	57.70	3.37	68.64	68.81	4.02
35.48	35.65	2.08	46.59	46.76	2.73	57.70	57.87	3.38	68.81	68.98	4.03
35.65	35.82	2.09	46.76	46.93	2.74	57.87	58.04	3.39	68.98	69.15	4.04
35.82	35.99	2.10	46.93	47.10	2.75	58.04	58.21	3.40	69.15	69.32	4.05
35.99	36.16	2.11	47.10	47.27	2.76	58.21	58.38	3.41	69.32	69.49	4.06
36.16	36.33	2.12	47.27	47.44	2.77	58.38	58.55	3.42	69.49	69.66	4.07
36.33	36.50	2.13	47.44	47.61	2.78	58.55	58.72	3.43	69.66	69.83	4.08
36.50	36.67	2.14	47.61	47.78	2.79	58.72	58.89	3.44	69.83	70.00	4.09
36.67	36.84	2.15	47.78	47.95	2.80	58.89	59.06	3.45	70.00	70.18	4.10
36.84	37.01	2.16	47.95	48.12	2.81	59.06	59.24	3.46	70.18	70.35	4.11
37.01	37.18	2.17	48.12	48.30	2.82	59.24	59.41	3.47	70.35	70.52	4.12
37.18	37.36	2.18	48.30	48.47	2.83	59.41	59.58	3.48	70.52	70.69	4.13
37.36	37.53	2.19	48.47	48.64	2.84	59.58	59.75	3.49	70.69	70.86	4.14
37.53	37.70	2.20	48.64	48.81	2.85	59.75	59.92	3.50	70.86	71.03	4.15
37.70	37.87	2.21	48.81	48.98	2.86	59.92	60.09	3.51	71.03	71.20	4.16
37.87	38.04	2.22	48.98	49.15	2.87	60.09	60.26	3.52	71.20	71.37	4.17
38.04	38.21	2.23	49.15	49.32	2.88	60.26	60.43	3.53	71.37	71.54	4.18
38.21	38.38	2.24	49.32	49.49	2.89	60.43	60.60	3.54	71.54	71.71	4.19
38.38	38.55	2.25	49.49	49.66	2.90	60.60	60.77	3.55	71.71	71.89	4.20
38.55	38.72	2.26	49.66	49.83	2.91	60.77	60.95	3.56	71.89	72.06	4.21
38.72	38.89	2.27	49.83	50.00	2.92	60.95	61.12	3.57	72.06	72.23	4.22
38.89	39.06	2.28	50.00	50.18	2.93	61.12	61.29	3.58	72.23	72.40	4.23
39.06	39.24	2.29	50.18	50.35	2.94	61.29	61.46	3.59	72.40	72.57	4.24
39.24	39.41	2.30	50.35	50.52	2.95	61.46	61.63	3.60	72.57	72.74	4.25
39.41	39.58	2.31	50.52	50.69	2.96	61.63	61.80	3.61	72.74	72.91	4.26
39.58	39.75	2.32	50.69	50.86	2.97	61.80	61.97	3.62	72.91	73.08	4.27
39.75	39.92	2.33	50.86	51.03	2.98	61.97	62.14	3.63	73.08	73.25	4.28
39.92	40.09	2.34	51.03	51.20	2.99	62.14	62.31	3.64	73.25	73.42	4.29
40.09	40.26	2.35	51.20	51.37	3.00	62.31	62.48	3.65	73.42	73.59	4.30
40.26	40.43	2.36	51.37	51.54	3.01	62.48	62.65	3.66	73.59	73.77	4.31
40.43	40.60	2.37	51.54	51.71	3.02	62.65	62.83	3.67	73.77	73.94	4.32
40.60	40.77	2.38	51.71	51.89	3.03	62.83	63.00	3.68	73.94	74.11	4.33
40.77	40.95	2.39	51.89	52.06	3.04	63.00	63.17	3.69	74.11	74.28	4.34
40.95	41.12	2.40	52.06	52.23	3.05	63.17	63.34	3.70	74.28	74.45	4.35
41.12	41.29	2.41	52.23	52.40	3.06	63.34	63.51	3.71	74.45	74.62	4.36
41.29	41.46	2.42	52.40	52.57	3.07	63.51	63.68	3.72	74.62	74.79	4.37
41.46	41.63	2.43	52.57	52.74	3.08	63.68	63.85	3.73	74.79	74.96	4.38
41.63	41.80	2.44	52.74	52.91	3.09	63.85	64.02	3.74	74.96	75.13	4.39
41.80	41.97	2.45	52.91	53.08	3.10	64.02	64.19	3.75	75.13	75.30	4.40
41.97	42.14	2.46	53.08	53.25	3.11	64.19	64.36	3.76	75.30	75.48	4.41
42.14	42.31	2.47	53.25	53.42	3.12	64.36	64.53	3.77	75.48	75.65	4.42
42.31	42.48	2.48	53.42	53.59	3.13	64.53	64.71	3.78	75.65	75.82	4.43
42.48	42.65	2.49	53.59	53.77	3.14	64.71	64.88	3.79	75.82	75.99	4.44
42.65	42.83	2.50	53.77	53.94	3.15	64.88	65.05	3.80	75.99	76.16	4.45
42.83	43.00	2.51	53.94	54.11	3.16	65.05	65.22	3.81	76.16	76.33	4.46
43.00	43.17	2.52	54.11	54.28	3.17	65.22	65.39	3.82	76.33	76.50	4.47
43.17	43.34	2.53	54.28	54.45	3.18	65.39	65.56	3.83	76.50	76.67	4.48
43.34	43.51	2.54	54.45	54.62	3.19	65.56	65.73	3.84	76.67	76.84	4.49
43.51	43.68	2.55	54.62	54.79	3.20	65.73	65.90	3.85	76.84	77.01	4.50
43.68	43.85	2.56	54.79	54.96	3.21	65.90	66.07	3.86	77.01	77.18	4.51
43.85	44.02	2.57	54.96	55.13	3.22	66.07	66.24	3.87	77.18	77.36	4.52
44.02	44.19	2.58	55.13	55.30	3.23	66.24	66.42	3.88	77.36	77.53	4.53
44.19	44.36	2.59	55.30	55.48	3.24	66.42	66.59	3.89	77.53	77.70	4.54
44.36	44.53	2.60	55.48	55.65	3.25	66.59	66.76	3.90	77.70	77.87	4.55
44.53	44.71	2.61	55.65	55.82	3.26	66.76	66.93	3.91	77.87	78.04	4.56
44.71	44.88	2.62	55.82	55.99	3.27	66.93	67.10	3.92	78.04	78.21	4.57
44.88	45.05	2.63	55.99	56.16	3.28	67.10	67.27	3.93	78.21	78.38	4.58
45.05	45.22	2.64	56.16	56.33	3.29	67.27	67.44	3.94	78.38	78.55	4.59

Social Security Employee Tax Table—Continued

5.85 percent employee tax deductions

Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld	Wages		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
$78.55	$78.72	$4.60	$84.53	$84.71	$4.95	$90.52	$90.69	$5.30	$96.50	$96.67	$5.65
78.72	78.89	4.61	84.71	84.88	4.96	90.69	90.86	5.31	96.67	96.84	5.66
78.89	79.06	4.62	84.88	85.05	4.97	90.86	91.03	5.32	96.84	97.01	5.67
79.06	79.24	4.63	85.05	85.22	4.98	91.03	91.20	5.33	97.01	97.18	5.68
79.24	79.41	4.64	85.22	85.39	4.99	91.20	91.37	5.34	97.18	97.36	5.69
79.41	79.58	4.65	85.39	85.56	5.00	91.37	91.54	5.35	97.36	97.53	5.70
79.58	79.75	4.66	85.56	85.73	5.01	91.54	91.71	5.36	97.53	97.70	5.71
79.75	79.92	4.67	85.73	85.90	5.02	91.71	91.89	5.37	97.70	97.87	5.72
79.92	80.09	4.68	85.90	86.07	5.03	91.89	92.06	5.38	97.87	98.04	5.73
80.09	80.26	4.69	86.07	86.24	5.04	92.06	92.23	5.39	98.04	98.21	5.74
80.26	80.43	4.70	86.24	86.42	5.05	92.23	92.40	5.40	98.21	98.38	5.75
80.43	80.60	4.71	86.42	86.59	5.06	92.40	92.57	5.41	98.38	98.55	5.76
80.60	80.77	4.72	86.59	86.76	5.07	92.57	92.74	5.42	98.55	98.72	5.77
80.77	80.95	4.73	86.76	86.93	5.08	92.74	92.91	5.43	98.72	98.89	5.78
80.95	81.12	4.74	86.93	87.10	5.09	92.91	93.08	5.44	98.89	99.06	5.79
81.12	81.29	4.75	87.10	87.27	5.10	93.08	93.25	5.45	99.06	99.24	5.80
81.29	81.46	4.76	87.27	87.44	5.11	93.25	93.42	5.46	99.24	99.41	5.81
81.46	81.63	4.77	87.44	87.61	5.12	93.42	93.59	5.47	99.41	99.58	5.82
81.63	81.80	4.78	87.61	87.78	5.13	93.59	93.77	5.48	99.58	99.75	5.83
81.80	81.97	4.79	87.78	87.95	5.14	93.77	93.94	5.49	99.75	99.92	5.84
81.97	82.14	4.80	87.95	88.12	5.15	93.94	94.11	5.50	99.92	100.00	5.85
82.14	82.31	4.81	88.12	88.30	5.16	94.11	94.28	5.51			
82.31	82.48	4.82	88.30	88.47	5.17	94.28	94.45	5.52			
82.48	82.65	4.83	88.47	88.64	5.18	94.45	94.62	5.53			
82.65	82.83	4.84	88.64	88.81	5.19	94.62	94.79	5.54			
82.83	83.00	4.85	88.81	88.98	5.20	94.79	94.96	5.55			
83.00	83.17	4.86	88.98	89.15	5.21	94.96	95.13	5.56			
83.17	83.34	4.87	89.15	89.32	5.22	95.13	95.30	5.57			
83.34	83.51	4.88	89.32	89.49	5.23	95.30	95.48	5.58			
83.51	83.68	4.89	89.49	89.66	5.24	95.48	95.65	5.59			
83.68	83.85	4.90	89.66	89.83	5.25	95.65	95.82	5.60			
83.85	84.02	4.91	89.83	90.00	5.26	95.82	95.99	5.61			
84.02	84.19	4.92	90.00	90.18	5.27	95.99	96.16	5.62			
84.19	84.36	4.93	90.18	90.35	5.28	96.16	96.33	5.63			
84.36	84.53	4.94	90.35	90.52	5.29	96.33	96.50	5.64			

The multiples of the withholding for FICA on $100 are

Wage	Tax to be withheld
$100	$5.85
200	11.70
300	17.55
400	23.40
500	29.25
600	35.10
700	40.95
800	46.80
900	52.65
1,000	58.50

Form W-4 (Revised October 1976)

Employee's Withholding Allowance Certificate

(Use for wages paid after December 31, 1976)

The explanatory material below will help you determine your correct number of withholding allowances, and will assist you in completing the Form W-4 at the bottom of this page.

Avoid Overwithholding or Underwithholding

By claiming the proper number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your tax liability. In addition to the allowances for personal exemptions to be claimed in items (a) through (g) below, be sure you claim any additional allowances you are entitled to in item (h), "Special withholding allowance," item (i), "Allowance(s) for credit(s)," and item (j), "Allowance(s) for deductions." While these allowances may be claimed on Form W-4 for withholding purposes, they are not to be claimed under "Exemptions" on your tax return Form 1040 or Form 1040A.

You may claim the special withholding allowance if you are single with only one employer, or married with only one employer and your spouse is not employed. If you have unusually large itemized deductions, an alimony deduction, or credit(s) for child care expenses, earned income, or credit for the elderly, you may claim additional allowances to avoid having too much income tax withheld from your wages. Please note that alimony is no longer an itemized deduction, but rather is an adjustment to gross income. It may be to your benefit to take the standard deduction in lieu of itemizing deductions because of this change. If you and your spouse are both employed or you have more than one employer, you should take steps to assure that enough has been withheld. If you find that you need more withholding, claim fewer exemptions or ask for additional withholding. If you are currently claiming additional withholding allowances based on itemized deductions, check the worksheet on the back to see that you are claiming the proper number of allowances.

How Many Withholding Allowances May You Claim?

Please use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; or, if you are married and both you and your spouse are employed, you may not claim the same allowances with your employers at the same time. A nonresident alien, other than a resident of Canada, Mexico, or Puerto Rico, may claim only one personal allowance.

Figure Your Total Withholding Allowances Below

(a) Allowance for yourself—enter 1 . . . . ______

(b) Allowance for your spouse—enter 1 . . . . ______

(c) Allowance for your age—if 65 or over—enter 1 . . . . ______

(d) Allowance for your spouse's age—if 65 or over—enter 1 . . . . ______

(e) Allowance for blindness (yourself)—enter 1 . . . . ______

(f) Allowance for blindness (spouse's)—enter 1 . . . . ______

(g) Allowance(s) for dependent(s)—you are entitled to claim an allowance for each dependent you will be able to claim on your Federal income tax return. Do not include yourself or your spouse* . . . . ______

(h) Special withholding allowance—If you are single with only one employer, or married with only one employer and your spouse is not employed—enter 1** . . . . ______

(i) Allowance(s) for credit(s)—enter the number from line (e) on the other side** . . . . ______

(j) Allowance(s) for deductions—enter the number from line (n) on the other side** . . . . ______

(k) Total—add lines (a) through (j) above. Enter here and on line 1, Form W-4 below . . . . ______

*If you are in doubt as to whom you may claim as a dependent, see the instructions that came with your last Federal income tax return or call your local Internal Revenue Service office.

**This allowance is used solely for purposes of figuring your withholding tax, and cannot be claimed when you file your tax return.

Completing Form W-4

If you find that you are entitled to one or more allowances in addition to those which you are now claiming, increase your number of allowances by completing the form below and filing it with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W-4 within 10 days. (Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming fewer or "0" allowances on line 1, or by asking for additional withholding on line 2, or both.)

▼ Give the bottom part of this form to your employer; keep the upper part for your records and information ▼

.... Detach along this line ....

Form **W-4**
(Rev. October 1976)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

NOTE: *If you incurred no tax liability for last year and anticipate no liability for this year, you may file Form W-4E to claim exemption from Federal income tax withholding. See Form W-4E for details.*

Type or print your full name

Your social security number

Home address (Number and street or rural route)

Marital status

☐ Single ☐ Married

(If married but legally separated, or spouse is a nonresident alien, check the single block.)

City or town, State and ZIP code

1 Total number of allowances you are claiming . . . . ______

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . . . $ ______

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ▶ .... Date ▶ ...., 19........

The Following Information is Provided in Accordance with the Privacy Act of 1974

The Internal Revenue Code requires that every employee shall furnish his or her employer with a signed withholding allowance certificate relating to the number of withholding allowances which the employee claims (section 3402(f)(2)(A) and the Regulations thereto). Individuals are required to provide their Social Security Number for proper identification and processing (section 6109 and the Regulations thereto).

The principal purpose for soliciting withholding allowance certificate information is to administer the Internal Revenue laws of the United States.

If an employee does not furnish a signed withholding allowance certificate, the employee is considered as claiming no withholding allowances (section 3402(e)) and shall be treated as a single person (section 3402(l)).

The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation.

Determining Withholding Allowances for Tax Credits

The worksheet below will be helpful to you in determining whether the tax credits for child care expenses, earned income, or credit for the elderly will entitle you to claim one or more additional withholding allowances. For an explanation of these credits, see the instructions for filing your 1976 income tax return Form 1040.

(a) Total estimated child care credit . . . . $ ______

(b) Total estimated earned income credit . . . . ______

(c) Total estimated credit for the elderly . . . . ______

(d) Total of lines (a), (b), and (c) . . . . $ ______

(e) If the amount on line (d) is between
- $250–$500, enter 1 . .
- $501–$750, enter 2 . .
- $751–$1,000, enter 3 . .
- $1,001–$1,250, enter 4 .

here and on line (i) on the other side . . . . ▶ ______

Determining Withholding Allowances for Itemized Deductions and Payments of Alimony

The worksheet below will be helpful to you in determining whether your expected itemized deductions and adjustment to gross income for alimony payments entitle you to claim one or more additional withholding allowances.

(f) Total estimated annual salary or wages (from all sources) . . . . $ ______

(g) Total estimated itemized deductions . . . . $ ______

(h) Total estimated standard deduction . . . . ______

(i) Line (g) or line (h), whichever is larger . . . . ______

(j) Total estimated deduction for alimony payments . . . . ______

(k) Add lines (i) and (j) . . . . $ ______

(l) Appropriate amount from column (A), (B), or (C) in the table below . . . . . ______

(m) Balance (subtract line (l) from line (k)). If "0" or less, you are not entitled to additional withholding allowances . . . . $ ______

(n) If the amount on line (m) is between
- $0–$750, enter 1 . .
- $751–$1,500, enter 2 .
- $1,501–$2,250, enter 3 .
- $2,251–$3,000, enter 4 .
- $3,001–$3,750, enter 5 .
- $3,751–$4,500, enter 6 .
- $4,501–$5,250, enter 7 .
- $5,251–$6,000, enter 8 .
- $6,001–$6,750, enter 9 .

here and on line (j) on the other side . . . . ▶ ______

Note: *If the amount on line (m) is over $6,750 you may claim 9 allowances, plus 1 allowance for each $750 or fraction thereof by which the amount on line (m) exceeds $6,750. If the balance on line (m) is less than "0," you may be having too little tax withheld. You can generally avoid this by claiming one less allowance than the total number to which you are entitled for each $750 by which the estimated deductions on line (k) are less than the amount on line (l).*

Table for Determining Number of Withholding Allowances Based on Deductions

Estimated Salaries and Wages	(A) Single Employees (With One Job)	(B) Married Employees (Wife or Husband is Not Working)	(C) Married Employees (Both Husband and Wife Working) and Employees Working in More Than One Job
Under $10,000	$2,000	$2,500	$3,300
10,000–15,000	2,000	2,500	3,900
15,000–20,000	2,400	3,100	4,900
20,000–25,000	2,400	3,100	5,600
25,000–30,000	2,900	3,100	6,300
30,000–35,000	3,700	3,100	7,200
35,000–40,000	4,500	3,600	8,000
40,000–45,000	6,200	4,300	9,000
45,000–50,000	7,800	5,400	10,300
Over $50,000	21% of estimated salaries and wages	15% of estimated salaries and wages	24% of estimated salaries and wages

Form W-4 (Revised October 1976)

Employee's Withholding Allowance Certificate

(Use for wages paid after December 31, 1976)

The explanatory material below will help you determine your correct number of withholding allowances, and will assist you in completing the Form W-4 at the bottom of this page.

Avoid Overwithholding or Underwithholding

By claiming the proper number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your tax liability. In addition to the allowances for personal exemptions to be claimed in items (a) through (g) below, be sure you claim any additional allowances you are entitled to in item (h), "Special withholding allowance," item (i), "Allowance(s) for credit(s)," and item (j), "Allowance(s) for deductions." While these allowances may be claimed on Form W-4 for withholding purposes, they are not to be claimed under "Exemptions" on your tax return Form 1040 or Form 1040A.

You may claim the special withholding allowance if you are single with only one employer, or married with only one employer and your spouse is not employed. If you have unusually large itemized deductions, an alimony deduction, or credit(s) for child care expenses, earned income, or credit for the elderly, you may claim additional allowances to avoid having too much income tax withheld from your wages. Please note that alimony is no longer an itemized deduction, but rather is an adjustment to gross income. It may be to your benefit to take the standard deduction in lieu of itemizing deductions because of this change. If you and your spouse are both employed or you have more than one employer, you should take steps to assure that enough has been withheld. If you find that you need more withholding, claim fewer exemptions or ask for additional withholding. If you are currently claiming additional withholding allowances based on itemized deductions, check the worksheet on the back to see that you are claiming the proper number of allowances.

How Many Withholding Allowances May You Claim?

Please use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; or, if you are married and both you and your spouse are employed, you may not claim the same allowances with your employers at the same time. A nonresident alien, other than a resident of Canada, Mexico, or Puerto Rico, may claim only one personal allowance.

Figure Your Total Withholding Allowances Below

(a) Allowance for yourself—enter 1	
(b) Allowance for your spouse—enter 1	
(c) Allowance for your age—if 65 or over—enter 1	
(d) Allowance for your spouse's age—if 65 or over—enter 1	
(e) Allowance for blindness (yourself)—enter 1	
(f) Allowance for blindness (spouse's)—enter 1	
(g) Allowance(s) for dependent(s)—you are entitled to claim an allowance for each dependent you will be able to claim on your Federal income tax return. Do not include yourself or your spouse*	
(h) Special withholding allowance—if you are single with only one employer, or married with only one employer and your spouse is not employed—enter 1**	
(i) Allowance(s) for credit(s)—enter the number from line (e) on the other side**	
(j) Allowance(s) for deductions—enter the number from line (n) on the other side**	
(k) Total—add lines (a) through (j) above. Enter here and on line 1, Form W-4 below	

*If you are in doubt as to whom you may claim as a dependent, see the instructions that came with your last Federal income tax return or call your local Internal Revenue Service office.

**This allowance is used solely for purposes of figuring your withholding tax, and cannot be claimed when you file your tax return.

Completing Form W-4

If you find that you are entitled to one or more allowances in addition to those which you are now claiming, increase your number of allowances by completing the form below and filing it with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W-4 within 10 days. (Should you expect to owe more tax than will be withheld, you may use the same form to increase your withholding by claiming fewer or "0" allowances on line 1, or by asking for additional withholding on line 2, or both.)

▼ Give the bottom part of this form to your employer; keep the upper part for your records and information ▼

Detach along this line

Form **W-4**
(Rev. October 1976)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

(This certificate is for income tax withholding purposes only; it will remain in effect until you change it.)

NOTE: *If you incurred no tax liability for last year and anticipate no liability for this year, you may file Form W-4E to claim exemption from Federal income tax withholding. See Form W-4E for details.*

Type or print your full name	Your social security number
Home address (Number and street or rural route)	Marital status ☐ Single ☐ Married
City or town, State and ZIP code	(If married but legally separated, or spouse is a nonresident alien, check the single block.)

1 Total number of allowances you are claiming	
2 Additional amount, if any, you want deducted from each pay (if your employer agrees)	$

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled.

Signature ▶ .... Date ▶ ...., 19........

The Following Information is Provided in Accordance with the Privacy Act of 1974

The Internal Revenue Code requires that every employee shall furnish his or her employer with a signed withholding allowance certificate relating to the number of withholding allowances which the employee claims (section 3402(f)(2)(A) and the Regulations thereto). Individuals are required to provide their Social Security Number for proper identification and processing (section 6109 and the Regulations thereto).

The principal purpose for soliciting withholding allowance certificate information is to administer the Internal Revenue laws of the United States.

If an employee does not furnish a signed withholding allowance certificate, the employee is considered as claiming no withholding allowances (section 3402(e)) and shall be treated as a single person (section 3402(l)).

The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation.

Determining Withholding Allowances for Tax Credits

The worksheet below will be helpful to you in determining whether the tax credits for child care expenses, earned income, or credit for the elderly will entitle you to claim one or more additional withholding allowances. For an explanation of these credits, see the instructions for filing your 1976 income tax return Form 1040.

(a) Total estimated child care credit . . . . $
(b) Total estimated earned income credit . . . .
(c) Total estimated credit for the elderly . . . .
(d) Total of lines (a), (b), and (c) . . . . $
(e) If the amount on line (d) is between { $250–$500, enter 1; $501–$750, enter 2; $751–$1,000, enter 3; $1,001–$1,250, enter 4 } here and on line (i) on the other side . . . . ▶

Determining Withholding Allowances for Itemized Deductions and Payments of Alimony

The worksheet below will be helpful to you in determining whether your expected itemized deductions and adjustment to gross income for alimony payments entitle you to claim one or more additional withholding allowances.

(f) Total estimated annual salary or wages (from all sources) . . . . $
(g) Total estimated itemized deductions . . . . $
(h) Total estimated standard deduction . . . .
(i) Line (g) or line (h), whichever is larger . . . .
(j) Total estimated deduction for alimony payments . . . .
(k) Add lines (i) and (j) . . . . $
(l) Appropriate amount from column (A), (B), or (C) in the table below . . . . . .
(m) Balance (subtract line (l) from line (k)). If "0" or less, you are not entitled to additional withholding allowances . . . . $
(n) If the amount on line (m) is between { $0–$750, enter 1; $751–$1,500, enter 2; $1,501–$2,250, enter 3; $2,251–$3,000, enter 4; $3,001–$3,750, enter 5; $3,751–$4,500, enter 6; $4,501–$5,250, enter 7; $5,251–$6,000, enter 8; $6,001–$6,750, enter 9 } here and on line (j) on the other side . . . . ▶

Note: *If the amount on line (m) is over $6,750 you may claim 9 allowances, plus 1 allowance for each $750 or fraction thereof by which the amount on line (m) exceeds $6,750. If the balance on line (m) is less than "0," you may be having too little tax withheld. You can generally avoid this by claiming one less allowance than the total number to which you are entitled for each $750 by which the estimated deductions on line (k) are less than the amount on line (l).*

Table for Determining Number of Withholding Allowances Based on Deductions

Estimated Salaries and Wages	(A) Single Employees (With One Job)	(B) Married Employees (Wife or Husband is Not Working)	(C) Married Employees (Both Husband and Wife Working) and Employees Working in More Than One Job
Under $10,000	$2,000	$2,500	$3,300
10,000–15,000	2,000	2,500	3,900
15,000–20,000	2,400	3,100	4,900
20,000–25,000	2,400	3,100	5,600
25,000–30,000	[illegible]	3,100	6,300
30,000–35,000	3,700	3,100	7,200
35,000–40,000	4,500	3,600	8,000
40,000–45,000	6,200	4,300	9,000
45,000–50,000	7,800	5,400	10,300
Over $50,000	21% of estimated salaries and wages	15% of estimated salaries and wages	24% of estimated salaries and wages

Notice to Employees

Changes in Federal Income Tax Withholding

Because of recent tax law changes, you may want to review the instructions on Form W–4, Employee's Withholding Allowance Certificate, and, if necessary, file a new one with your employer. The Form W–4 (Revised October 1976) reflects the changes made by the Tax Reform Act of 1976. The revised form is effective for wages paid on or after January 1, 1977.

The principal changes were:

(1) Withholding allowances may now be claimed on Form W–4 for three tax credits: the earned income credit; the credit for the elderly (formerly the retirement income credit); and the credit for child or dependent care expenses (formerly an itemized deduction). These three credits appear on the 1976 Federal income tax return forms. Employees who think they may be eligible for these tax credits for the tax year 1977 should refer to their 1976 Form 1040 or Form 1040A instructions to estimate the amount they will be able to claim on their 1977 tax returns.

(2) Beginning in 1977, alimony payments will no longer be an itemized deduction. Instead, individuals who pay alimony will be able to deduct the payments as an adjustment to gross income. If their other itemized deductions are less than the standard deduction, they will now be able to claim the standard deduction. Withholding allowances can be claimed on Form W–4 for the alimony payments. Every employee should review his or her withholding situation and file a new Form W–4 if a change is needed.

Employees who pay alimony or pay child or dependent care expenses should review their withholding certificates since these expenses are treated differently under the new law.

Employees who have been claiming additional withholding allowances based on itemized deductions should review their withholding situation in light of the new law. The values in the table for determining additional withholding allowances based on itemized deductions have been changed to reflect changes in the individual tax liability made by the Tax Reform Act.

Married couples, when both spouses are employed, may continue to find that too little tax is withheld from their combined wages and to avoid being underwithheld, they may have to claim fewer withholding allowances than they are entitled to claim, or ask their employers to withhold an additional amount of tax. However, because of the tax credit for child or dependent care expenses and other credits and adjustments, they may find that a lesser adjustment in withholding is necessary in 1977 than was the case in previous years to assure they are not being underwithheld.

Employees who had no tax liability for 1976, and anticipate no tax liability for 1977 may request exemption from Federal income tax withholding by filing Form W–4E. Tax liability is defined as the amount due before any credits for withholding are applied.

Note: *Form W–4E must be filed annually with your employer.*

Employer: **Please post this Bulletin Board Poster where your employees will see it.**

Please indicate where forms and information on this subject are available.

Department of the Treasury
Internal Revenue Service

PREPARING PAYROLL REGISTER, EMPLOYEE EARNINGS' RECORDS AND PAYCHECKS

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 28 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

© Copyright 1977 South Carolina Department of Education

TEACHER'S INSTRUCTIONS

In this assignment, the student will be using the time cards he computed in the previous task. Consequently, it is necessary that they be correct before work is begun with these materials.

The purpose of this packet is to give the student experience in the preparation of a weekly payroll. He/she will be required to prepare a payroll register using the information from the time cards. All deductions for FICA tax, Federal withholding tax, and State withholding tax can be found by using the booklets in the student's folder.

After the payroll register is completed, the student must post to each employees' individual earnings' record and write a payroll check for each employee.

To prepare this packet for each student, it is necessary that the following items be duplicated from the forms in the student materials.

1 - payroll register

10 - individual earnings' sheets

10 - blank payroll checks

Teacher keys are found in your materials.

Teacher's Key

EMPLOYEE'S EARNING RECORD

Name Aughtry, Mary Martha
Year 19–
Telephone 487-2964
Address Route 6, Box 31; Gaffney, SC
Social Security No. 361-24-8702
Single [✓ Married] 2 **Exemptions**
Employee No. 1
Age 28
Page 1

Date		Wages		DEDUCTIONS										Amount Paid		Date		Wages		DEDUCTIONS										Amount Paid
				FICA		Income Tax		State Tax		Other		Total Deductions								FICA		Income Tax		State Tax		Other		Total Deductions		
JAN.	4	125	00	7	31	8	70	2	29	4	25	22	55	102	45	JULY														
JAN.	11	142	60	8	34	11	70	2	83	4	25	27	12	115	48	JULY														
JAN.	18	130	00	7	61	9	70	2	47	14	25	34	03	95	67	JULY														
JAN.	25	162	00	9	48	16	20	3	80	4	25	33	73	128	27	JULY														
JAN.																JULY														
FEB.	1	135	50	7	93	10	70	2	65	4	25	25	53	109	97	AUG.														
FEB.	8	200	10	11	71	24	10	5	75	4	25	45	81	154	29	AUG.														
FEB.	15	145	30	8	50	12	70	3	01	14	25	38	46	106	84	AUG.														
FEB.	22	164	55	9	63	16	20	3	80	4	25	33	88	130	67	AUG.														
FEB.																AUG.														
MAR.	1	136	82	8	00	10	70	2	65	4	25	25	60	111	22	SEPT.														
MAR.	8	174	35	10	20	18	20	4	25	4	25	36	90	137	45	SEPT.														
MAR.	15	165	00	9	65	16	20	3	80	14	25	43	90	121	10	SEPT.														

EMPLOYEE'S EARNING RECORD

Name Cook, Richard John
Year 19–
Telephone 489-2926
Address 103 Hillside Drive; Gaffney, SC
Social Security No. 473-84-6582
[✓ Single] Married 1 **Exemptions**
Employee No. 2
Age 22
Page 2

Date		Wages		DEDUCTIONS										Amount Paid		Date		Wages		DEDUCTIONS										Amount Paid
				FICA		Income Tax		State Tax		Other		Total Deductions								FICA		Income Tax		State Tax		Other		Total Deductions		
JAN.	4	101	50	5	94	10	90	2	05	4	25	23	14	78	36	JULY														
JAN.	11	92	00	5	38	9	00	1	69	4	25	20	32	71	68	JULY														
JAN.	18	92	50	5	41	9	00	1	69	4	25	20	35	72	15	JULY														
JAN.	25	110	60	6	47	12	90	2	45	4	25	26	07	84	53	JULY														
JAN.																JULY														
FEB.	1	115	20	6	74	13	90	2	65	4	25	27	54	87	66	AUG.														
FEB.	8	102	60	6	00	10	90	2	05	4	25	23	20	79	40	AUG.														
FEB.	15	105	50	6	17	11	90	2	25	4	25	24	57	80	93	AUG.														
FEB.	22	116	80	6	83	13	90	2	65	4	25	27	63	89	17	AUG.														
FEB.																AUG.														
MAR.	1	121	50	7	11	14	90	2	85	4	25	29	11	92	39	SEPT.														
MAR.	8	109	60	6	41	11	90	2	25	4	25	24	81	84	79	SEPT.														
MAR.	15	98	90	5	79	10	20	1	87	4	25	22	11	76	79	SEPT.														

VII J–16

Teacher's Key

EMPLOYEE'S EARNING RECORD

Name Dawson, Margaret Jones
Year 19–
Telephone 489-6541
Address 109 Evans Avenue; Gaffney, SC
Social Security No. 426-98-3482
Age 27
Single × **Married** 0 **Exemptions**
Employee No. 3
Page 3

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages		DEDUCTIONS										Amount Paid	
			FICA		Income Tax		State Tax		Other		Total Deductions							FICA		Income Tax		State Tax		Other		Total Deductions			
JAN. 4	102	00	5	97	9	40	3	05	14	25	32	67	69	33	JULY														
JAN. 11	110	50	6	46	11	40	3	45	4	25	25	56	84	94	JULY														
JAN. 18	109	30	6	39	10	40	3	25	4	25	24	29	85	01	JULY														
JAN. 25	106	44	6	23	10	40	3	25	4	25	24	13	82	31	JULY														
JAN.															JULY														
FEB. 1	105	36	6	16	10	40	3	25	14	25	34	06	71	30	AUG.														
FEB. 8	121	45	7	10	13	40	3	94	4	25	28	69	92	76	AUG.														
FEB. 15	107	30	6	28	10	40	3	25	4	25	24	18	83	12	AUG.														
FEB. 22	105	36	6	16	10	40	3	25	4	25	24	06	81	30	AUG.														
FEB.															AUG.														
MAR. 1	102	00	5	97	9	40	3	05	14	25	32	67	69	33	SEPT.														
MAR. 8	142	80	8	31	17	40	4	94	4	25	34	90	107	90	SEPT.														
MAR. 15	137	15	8	02	16	40	4	69	4	25	33	36	103	79	SEPT.														

EMPLOYEE'S EARNING RECORD

Name Hendrix, Loretta Anne
Year 19–
Telephone 487-6294
Address 607 Buford St.; Gaffney, SC
Social Security No. 226-48-9307
Age 33
Single × **Married** 3 **Exemptions**
Employee No. 4
Page 4

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages		DEDUCTIONS										Amount Paid	
			FICA		Income Tax		State Tax		Other		Total Deductions							FICA		Income Tax		State Tax		Other		Total Deductions			
JAN. 4	152	36	8	91	11	30	2	76	14	25	37	22	115	14	JULY														
JAN. 11	135	40	7	92	7	80	2	04	4	25	22	01	113	39	JULY														
JAN. 18	142	83	8	36	8	80	2	22	4	25	23	63	119	20	JULY														
JAN. 25	150	72	8	82	11	30	2	76	14	25	37	13	113	59	JULY														
JAN.															JULY														
FEB. 1	143	20	8	38	8	80	2	22	14	25	33	65	109	55	AUG.														
FEB. 8	156	80	9	17	11	30	2	76	4	25	27	48	129	32	AUG.														
FEB. 15	142	95	8	36	8	80	2	22	4	25	23	63	119	32	AUG.														
FEB. 22	137	16	8	02	7	80	2	04	14	25	32	11	105	05	AUG.														
FEB.															AUG.														
MAR. 1	139	00	8	13	7	80	2	04	14	25	32	22	106	78	SEPT.														
MAR. 8	128	70	7	53	6	10	1	74	4	25	19	62	109	08	SEPT.														
MAR. 15	184	00	10	76	17	30	3	93	4	25	36	24	147	76	SEPT.														

Teacher's Key

EMPLOYEE'S EARNING RECORD

Name Jackson, William Wayne
Year 19–
Telephone 489-0713
Address 2418 Cherokee Avenue; Gaffney, SC
Social Security No. 284-16-9835
Age 41
Single ☒ **Married** 4 **Exemptions**
Employee No. 5
Page 5

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	138	20	8	08	5	40	1	55	4	25	19	28	118	92	JULY							
JAN. 11	140	15	8	20	6	20	1	68	4	25	20	33	119	82	JULY							
JAN. 18	129	60	7	58	3	70	1	28	4	25	16	81	112	79	JULY							
JAN. 25	142	30	8	32	6	20	1	68	4	25	20	45	121	85	JULY							
JAN.															JULY							
FEB. 1	139	60	8	17	5	40	1	55	4	25	19	37	120	23	AUG.							
FEB. 8	142	55	8	34	6	20	1	68	4	25	20	47	122	08	AUG.							
FEB. 15	152	60	8	93	8	40	2	14	4	25	23	72	128	88	AUG.							
FEB. 22	137	14	8	02	5	40	1	55	4	25	19	22	117	92	AUG.							
FEB.															AUG.							
MAR. 1	139	24	8	15	5	40	1	55	4	25	19	35	119	89	SEPT.							
MAR. 8	143	82	8	41	6	20	1	68	4	25	20	54	123	28	SEPT.							
MAR. 15	163	85	9	59	10	40	2	50	4	25	26	74	137	11	SEPT.							

EMPLOYEE'S EARNING RECORD

Name Munson, Clarence Lee
Year 19–
Telephone 489-2764
Address 2174 Logan St.; Gaffney, SC
Social Security No. 884-29-6813
Age 32
☒ **Single** **Married** 1 **Exemptions**
Employee No. 6
Page 6

Date	Wages		DEDUCTIONS										Amount Paid		Date	Wages	DEDUCTIONS					Amount Paid
			FICA		Income Tax		State Tax		Other		Total Deductions						FICA	Income Tax	State Tax	Other	Total Deductions	
JAN. 4	102	40	5	99	10	90	2	05	14	25	33	19	69	21	JULY							
JAN. 11	108	64	6	36	11	90	2	25	14	25	34	76	73	88	JULY							
JAN. 18	107	25	6	27	11	90	2	25	14	25	34	67	72	58	JULY							
JAN. 25	104	28	6	10	10	90	2	05	14	25	33	30	70	98	JULY							
JAN.															JULY							
FEB. 1	97	39	5	70	9	80	1	81	14	25	31	56	65	83	AUG.							
FEB. 8	106	29	6	22	11	90	2	25	14	25	34	62	71	67	AUG.							
FEB. 15	104	15	6	09	10	90	2	05	14	25	33	29	70	86	AUG.							
FEB. 22	108	50	6	35	11	90	2	25	14	25	34	75	73	75	AUG.							
FEB.															AUG.							
MAR. 1	107	29	6	28	11	90	2	25	14	25	34	68	72	61	SEPT.							
MAR. 8	104	15	6	09	10	90	2	05	14	25	33	29	70	86	SEPT.							
MAR. 15	156	25	9	[illegible]	22	20	4	44	14	25	50	03	106	22	SEPT.							

VIII J–14

Teacher's Key

PAYROLL REGISTER

Work Week, Ending Date March 15, 19–

Payment Date

Page 12

Employee's Name	Exemptions		Hours Worked								Regular Rate of Pay	Earnings						Deductions														Check No. and Amount
	FEDERAL	STATE	M	T	W	T	F	S	S	TOTAL		Reg.		OT		Total		FICA		Fed. With Hold		State With Hold		Other: Life Ins.		Other: Union Dues		Other: Credit Union		Total		
Aughtry, Mary Martha	M2	M2	8	11	8	11	8	4		50	3.00	120	00	45	00	165	00	9	56	16	20	3	80	1	25	3	00	10	00	43	90	121.10 51
Cook, Richard John	S1	S1	8	8	4	8	10	4		42	2.30	92	00	6	90	98	90	5	79	10	20	1	87	1	25	3	00			22	11	76.79 52
Dawson, Margaret Jane	M0	M0	11	8	8	10½	8	3		48½	2.60	104	00	33	15	137	15	8	02	16	40	4	69	1	25	3	00			33	36	103.79 53
Hendrix, Loretta Ann	M3	M3	8	8	7	7	7	7		44	4.00	160	00	24	00	184	00	10	76	17	30	3	93	1	25	3	00			36	24	147.76 54
Jackson, William Wayne	M4	M4	8	8	9	8	9	9		51	2.90	116	00	47	85	163	85	9	59	10	40	2	50	1	25	3	00			26	74	137.11 55
Munson, Clarence Lee	S1	S1	11	8	8	9	8	4	7	55	2.50	100	00	56	25	156	25	9	14	22	20	4	44	1	25	3	00	10	00	50	03	106.22 56
Palstrom, Peggy Marie	M2	M2	8	8	8½	8	8	6		46½	5.00	200	00	48	75	248	75	14	55	30	90	8	23	1	25	3	00			57	93	190.82 57
Smalley, Herman Robert	M3	M3	9	8	8	9½	8	4½		46½	6.00	240	00	60	75	300	75	17	59	38	80	10	70	1	25	3	00			71	14	229.61 58
Vess, Robert Eugene	S2	S2	8	11	8	11	8½			46½	3.40	136	00	33	15	169	15	9	90	21	20	3	80	1	25	3	00	10	00	49	15	120.00 59
West, Roland James	M4	M4	8	8	8	8	9	8½		49½	2.80	112	00	39	90	151	90	8	88	8	40	2	14	1	25	3	00			23	68	128.22 60
												1,380	00	395	70	1,775	70	103	[illegible]	191	80	46	10	12	50	30	00	30	00	[illegible]	28	1,361.42

86

87

VIII J–18

Teacher's Key

EMPLOYEE'S EARNING RECORD

Name Palstrom, Peggy Marie
Year 19–
Telephone 489-8341
Address 206 E. Fairview Avenue, Gaffney, SC
Social Security No. 116-82-4861
Single × **Married** 2 **Exemptions**
Employee No. 7
Age 28
Page 7

Date	Wages	DEDUCTIONS FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid	Date	Wages	DEDUCTIONS FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid
JAN. 4	190 49	11 14	22 20	5 19	14 25	52 78	137 71	JULY							
JAN. 11	201 60	11 79	24 10	5 75	4 25	45 89	155 71	JULY							
JAN. 18	187 50	10 97	20 20	4 70	4 25	40 12	147 38	JULY							
JAN. 25	202 84	11 87	24 10	5 75	14 25	55 97	146 87	JULY							
JAN.								JULY							
FEB. 1	186 42	10 91	20 20	4 70	14 25	50 06	136 36	AUG.							
FEB. 8	194 36	11 37	22 20	5 19	4 25	43 01	151 35	AUG.							
FEB. 15	178 12	10 42	18 20	4 25	4 25	37 12	141 00	AUG.							
FEB. 22	182 36	10 67	20 20	4 70	14 25	49 82	132 54	AUG.							
FEB.								AUG.							
MAR. 1	194 38	11 37	22 20	5 19	14 25	53 01	141 37	SEPT.							
MAR. 8	178 [illegible]	10 25	18 20	4 25	4 25	36 95	138 27	SEPT.							
MAR. 15	248 75	14 55	30 90	8 23	4 25	57 93	190 82	SEPT.							

EMPLOYEE'S EARNING RECORD

Name Smalley, Herman Robert
Year 19–
Telephone 489-6792
Address 105 North Granard St.; Gaffney, SC
Social Security No. 264-22-2909
Single × **Married** 3 **Exemptions**
Employee No. 8
Age 38
Page 8

Date	Wages	DEDUCTIONS FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid	Date	Wages	DEDUCTIONS FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid
JAN. 4	125 00	7 31	6 10	1 74	14 25	29 40	95 60	JULY							
JAN. 11	136 40	7 98	7 80	2 04	4 25	22 07	114 33	JULY							
JAN. 18	120 15	7 03	5 30	1 61	14 25	28 19	91 96	JULY							
JAN. 25	117 80	6 89	4 40	1 47	4 25	17 01	100 79	JULY							
JAN.								JULY							
FEB. 1	127 50	7 46	6 10	1 74	14 25	29 55	97 95	AUG.							
FEB. 8	113 42	6 64	3 60	1 34	4 25	15 83	97 59	AUG.							
FEB. 15	117 80	6 89	4 40	1 47	14 25	27 01	90 79	AUG.							
FEB. 22	136 40	7 98	7 80	2 04	4 25	22 07	114 43	AUG.							
FEB.								AUG.							
MAR. 1	118 40	6 93	4 40	1 47	14 25	27 05	91 35	SEPT.							
MAR. 8	132 80	7 77	7 00	1 88	4 25	20 90	111 90	SEPT.							
MAR. 15	300 75	17 59	38 60	10 70	4 25	71 14	229 61	SEPT.							

Teacher's Key

EMPLOYEE'S EARNING RECORD

Name Vess, Robert Eugene
Year 19--
Telephone 487-6230
Address P.O. Box 380; Gaffney, SC
Social Security No. 416-52-9906
× **Single** **Married** 2 **Exemptions**
Employee No. 9
Age 43
Page 9

Date	Wages		FICA		Income Tax		State Tax		Other		Total Deductions		Amount Paid		Date	Wages	FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid
JAN. 4	136	84	8	01	15	00	2	65	14	25	39	91	96	93	JULY							
JAN. 11	131	52	7	69	14	00	2	47	14	25	38	41	93	11	JULY							
JAN. 18	126	83	7	42	13	00	2	29	14	25	36	96	89	87	JULY							
JAN. 25	114	12	6	68	10	00	1	80	14	25	32	73	81	39	JULY							
JAN.															JULY							
FEB. 1	125	50	[illegible]	34	13	00	2	29	14	25	36	88	88	62	AUG.							
FEB. 8	116	82	6	83	11	00	1	93	14	25	34	01	82	81	AUG.							
FEB. 15	119	46	6	99	11	00	1	93	14	25	34	17	85	29	AUG.							
FEB. 22	108	12	6	33	9	00	1	66	14	25	31	24	76	88	AUG.							
FEB.															AUG.							
MAR. 1	105	14	6	15	9	00	1	66	14	25	31	06	74	08	SEPT.							
MAR. 8	128	12	7	50	13	00	2	29	14	25	37	04	91	08	SEPT.							
MAR. 15	169	15	9	90	21	20	3	80	14	25	49	15	120	00	SEPT.							

EMPLOYEE'S EARNING RECORD

Name West, Roland James
Year 19--
Telephone 489-3677
Address 102 South Petty; Gaffney, SC
Social Security No. 287-05-1978
Single × **Married** 4 **Exemptions**
Employee No. 10
Age 36
Page 10

Date	Wages		FICA		Income Tax		State Tax		Other		Total Deductions		Amount Paid		Date	Wages	FICA	Income Tax	State Tax	Other	Total Deductions	Amount Paid
JAN. 4	146	20	8	55	7	10	1	82	4	25	21	72	124	48	JULY							
JAN. 11	143	40	8	39	6	20	1	68	14	25	30	52	112	88	JULY							
JAN. 18	148	60	8	69	7	10	1	82	4	25	21	68	126	92	JULY							
JAN. 25	201	50	11	78	18	40	4	15	4	25	38	58	162	92	JULY							
JAN.															JULY							
FEB. 1	144	10	8	43	6	20	1	68	4	25	20	56	123	54	AUG.							
FEB. 8	165	30	9	67	10	40	2	50	14	25	36	82	128	48	AUG.							
FEB. 15	145	80	8	53	7	10	1	82	4	25	21	70	124	10	AUG.							
FEB. 22	163	40	9	56	10	40	2	50	4	25	26	71	136	69	AUG.							
FEB.															AUG.							
MAR. 1	183	20	10	72	14	40	3	22	4	25	32	59	150	61	SEPT.							
MAR. 8	146	40	8	56	7	10	1	82	14	25	31	73	114	67	SEPT.							
MAR. 15	151	90	8	89	8	40	2	14	4	25	23	68	128	22	SEPT.							

TEACHER'S KEY

EMPLOYEE PAY RECORD

Date	Mar. 18--
Employee No.	1
Employee Name	Mary Aughtry
Gross Wages	165.00
FICA	9.65
Fed. WH	16.20
State WH	3.80
Life Ins.	1.25
Union Dues	3.00
Credit Union	10.00
Other	
Net Wages	121.10

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- $\frac{67\text{-}346}{532}$

Pay to the order of Mary Aughtry $ 121.10

One hundred twenty-one and 10/100 Dollars

No. 51

Student's Name

:0532...9034... 6534 8516

EMPLOYEE PAY RECORD

Date	Mar. 18--
Employee No.	2
Employee Name	Richard Cook
Gross Wages	98.90
FICA	5.79
Fed. WH	10.20
State WH	1.87
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	76.79

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- $\frac{67\text{-}346}{532}$

Pay to the order of Richard Cook $ 76.79

Seventy-six and 79/100 Dollars

No. 52

Student's Name

:0532...9034... 6534 8516

TEACHER'S KEY

EMPLOYEE PAY RECORD

Date Mar. 18--

Employee No.	3
Employee Name	Margaret Dawson
Gross Wages	137.15
FICA	8.02
Fed. WH	16.40
State WH	4.69
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	103.79

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Margaret Dawson $103.79

One hundred three and 79/100~ Dollars

No. 53

Student's Name

:0532...9034.. 6534 8516

EMPLOYEE PAY RECORD

Date Mar. 18--

Employee No.	4
Employee Name	Loretta Hendrix
Gross Wages	184.00
FICA	10.76
Fed. WH	17.30
State WH	3.93
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	147.76

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Loretta Hendrix $147.76

One hundred forty-seven and 76/100 Dollars

No. 54

Student's Name

:0532...9034.. 6534 8516

EMPLOYEE PAY RECORD

Date Mar.18--

Employee No.	5
Employee Name	William Jackson
Gross Wages	163.85
FICA	9.59
Fed. WH	10.40
State WH	2.50
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	137.11

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of William Jackson $137.11

One hundred thirty-seven and 11/100 Dollars

No. 55

Student's Name

:0532...9034.. 6534 8516

EMPLOYEE PAY RECORD

Date	Mar. 18---
Employee No.	6
Employee Name	Clarence Munson
Gross Wages	156.25
FICA	9.14
Fed. WH	22.20
State WH	4.44
Life Ins.	1.25
Union Dues	3.00
Credit Union	10.00
Other	
Net Wages	106.22

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Clarence Munson $ 106.22

One hundred six and 22/100 Dollars

No. 56

Student's Name

:0532...9034... 6534 8516

EMPLOYEE PAY RECORD

Date	Mar. 18---
Employee No.	7
Employee Name	Peggy Palstrom
Gross Wages	248.75
FICA	14.55
Fed. WH	30.90
State WH	8.23
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	190.82

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Peggy Palstrom $ 190.82

one hundred ninety and 82/100 Dollars

No. 57

Student's Name

:0532...9034.. 6534 8516

EMPLOYEE PAY RECORD

Date	Mar. 18 ---
Employee No.	8
Employee Name	Herman Smalley
Gross Wages	300.75
FICA	17.59
Fed. WH	38.60
State WH	10.70
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	229.61

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Herman Smalley $ 229.61

Two hundred twenty-nine & 61/100 Dollars

No. 58

Student's Name

:0532...9034.. 6534 8516

TEACHER'S KEY

EMPLOYEE PAY RECORD

Date	Mar. 18
Employee No.	9
Employee Name	Robert Vess
Gross Wages	169.15
FICA	9.90
Fed. WH	21.20
State WH	3.80
Life Ins.	1.25
Union Dues	3.00
Credit Union	10.00
Other	
Net Wages	120.00

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Robert Vess $ 120.00

One hundred twenty and 00/100 Dollars

No. 59

Student's Name

:0532...9034.. 6534 8516

EMPLOYEE PAY RECORD

Date	Mar. 18 --
Employee No.	10
Employee Name	Roland West
Gross Wages	151.90
FICA	8.89
Fed. WH	8.40
State WH	2.14
Life Ins.	1.25
Union Dues	3.00
Credit Union	
Other	
Net Wages	128.22

GAFFNEY DYERS, INCORPORATED
LIMESTONE BOULEVARD
GAFFNEY, SC 29340

FIRST FEDERAL BANK
OF GAFFNEY
Gaffney, SC 29340

Date March 18, 19-- 67-346/532

Pay to the order of Roland West $ 128.22

One hundred twenty-eight and 22/100 Dollars

No. 60

Student's Name

:0532...9034.. 6534 8516